

SECOND REGULAR SESSION  
HOUSE COMMITTEE SUBSTITUTE FOR  
SENATE SUBSTITUTE FOR  
SENATE COMMITTEE SUBSTITUTE FOR  
**SENATE BILL NO. 711**  
**94TH GENERAL ASSEMBLY**

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Reported from the Committee on Ways and Means, April 15, 2008 with recommendation that House Committee Substitute for Senate Substitute for Senate Committee Substitute for Senate Bill No. 711 Do Pass. Referred to the Committee on Rules pursuant to Rule 25(21)(f).

D. ADAM CRUMBLISS, Chief Clerk

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**AN ACT**

To repeal sections 52.240, 67.110, 137.055, 137.073, 137.082, 137.115, 137.180, 137.245, 137.275, 137.335, 137.355, 137.375, 137.390, 137.490, 137.510, 137.515, 137.720, 137.721, 137.1018, 138.010, 138.050, 138.090, 138.100, 138.110, 138.120, 138.170, 138.180, 138.380, 138.390, 138.395, 138.400, 138.430, 139.031, 163.044, and 164.151, RSMo, and to enact in lieu thereof fifty-four new sections relating to property taxation, with penalty provisions.

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*Be it enacted by the General Assembly of the state of Missouri, as follows:*

Section A. Sections 52.240, 67.110, 137.055, 137.073, 137.082, 137.115, 137.180, 137.245, 137.275, 137.335, 137.355, 137.375, 137.390, 137.490, 137.510, 137.515, 137.720, 137.721, 137.1018, 138.010, 138.050, 138.090, 138.100, 138.110, 138.120, 138.170, 138.180, 138.380, 138.390, 138.395, 138.400, 138.430, 139.031, 163.044, and 164.151, RSMo, are repealed and fifty-four new sections enacted in lieu thereof, to be known as sections 52.240, 67.110, 135.037, 135.039, 135.041, 135.043, 135.045, 135.047, 135.049, 135.051, 135.053, 135.059, 135.061, 135.063, 135.067, 135.073, 135.075, 135.077, 135.079, 135.083, 137.055, 137.073, 137.082, 137.115, 137.180, 137.243, 137.245, 137.275, 137.335, 137.355, 137.375, 137.390, 137.490, 137.510, 137.515, 137.720, 137.721, 137.1018, 138.010, 138.050, 138.090,

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

10 138.100, 138.110, 138.120, 138.170, 138.180, 138.380, 138.390, 138.400, 138.430, 138.435,  
11 139.031, 163.044, and 164.151, to read as follows:

52.240. **1.** The statement and receipt required by section 52.230 shall be mailed to the  
2 address of the taxpayer as shown by the county assessor on the current tax books, and postage  
3 for the mailing of the statements and receipts shall be furnished by the county commission. The  
4 failure of the taxpayer to receive the notice provided for in section 52.230 in no case relieves the  
5 taxpayer of any tax liability imposed [on him] by law. **No penalty or interest imposed under**  
6 **any law shall be charged on any real or personal property tax when there is clear and**  
7 **convincing evidence that the county made an error or omission in determining taxes owed**  
8 **by a taxpayer.**

9 **2.** Any taxpayer claiming that the county made an error or omission in determining  
10 taxes owed may submit a written request for a refund of penalties, interest, or taxes to the  
11 county commission or governing body of the county. If the county commission or  
12 governing body of the county approves the refund, then such penalties, interest, or taxes  
13 shall be refunded as provided in subsection 5 of section 139.031, RSMo. The county  
14 commission shall approve or disapprove the taxpayer's written request within thirty days  
15 of receiving said request. The county collector shall refund penalties, interest, and taxes  
16 if the county made an error or omission in determining taxes owed by the taxpayer.

17 **3.** Nothing in this section shall relieve a taxpayer from paying taxes owed by  
18 December 31st and paying penalties and interest owed for failing to pay all taxes by  
19 December 31st.

67.110. **1.** Each political subdivision in the state, except counties **and any political**  
2 **subdivision located at least partially within any county with a charter form of government**  
3 **or any political subdivision located at least partially within any city not within a county,**  
4 shall fix its ad valorem property tax rates as provided in this section not later than September  
5 first for entry in the tax books. **Each political subdivision located, at least partially, within**  
6 **a county with a charter form of government or within a city not within a county shall fix**  
7 **its ad valorem property tax rates as provided in this section not later than October first for**  
8 **entry in the tax books.** Before the governing body of each political subdivision of the state,  
9 except counties, as defined in section 70.120, RSMo, fixes its rate of taxation, its budget officer  
10 shall present to its governing body the following information for each tax rate to be levied: the  
11 assessed valuation by category of real, personal and other tangible property in the political  
12 subdivision as entered in the tax book for the fiscal year for which the tax is to be levied, as  
13 provided by subsection 3 of section 137.245, RSMo, the assessed valuation by category of real,  
14 personal and other tangible property in the political subdivisions for the preceding taxable year,  
15 the amount of revenue required to be provided from the property tax as set forth in the annual  
16 budget adopted as provided by this chapter, and the tax rate proposed to be set. Should any

17 political subdivision whose taxes are collected by the county collector of revenue fail to fix its  
18 ad valorem property tax rate by September first, then no tax rate other than the rate, if any,  
19 necessary to pay the interest and principal on any outstanding bonds shall be certified for that  
20 year.

21         2. The governing body shall hold at least one public hearing on the proposed rates of  
22 taxes at which citizens [may] **shall** be heard prior to their approval. The governing body shall  
23 determine the time and place for such hearing. A notice stating the hour, date and place of the  
24 hearing shall be published in at least one newspaper qualified under the laws of the state of  
25 Missouri of general circulation in the county within which all or the largest portion of the  
26 political subdivision is situated, or such notice shall be posted in at least three public places  
27 within the political subdivision; except that, in any county of the first class having a charter form  
28 of government, such notice may be published in a newspaper of general circulation within the  
29 political subdivision even though such newspaper is not qualified under the laws of Missouri for  
30 other legal notices. Such notice shall be published or posted at least seven days prior to the date  
31 of the hearing. The notice shall include the assessed valuation by category of real, personal and  
32 other tangible property in the political subdivision for the fiscal year for which the tax is to be  
33 levied as provided by subsection 3 of section 137.245, RSMo, the assessed valuation by category  
34 of real, personal and other tangible property in the political subdivision for the preceding taxable  
35 year, for each rate to be levied the amount of revenue required to be provided from the property  
36 tax as set forth in the annual budget adopted as provided by this chapter, and the tax rates  
37 proposed to be set for the various purposes of taxation. The tax rates shall be calculated to  
38 produce substantially the same revenues as required in the annual budget adopted as provided  
39 in this chapter. Following the hearing the governing body of each political subdivision shall fix  
40 the rates of taxes, the same to be entered in the tax book. Failure of any taxpayer to appear at  
41 such hearing shall not prevent the taxpayer from pursuit of any other legal remedy otherwise  
42 available to the taxpayer. Nothing in this section absolves political subdivisions of  
43 responsibilities under section 137.073, RSMo, nor to adjust tax rates in event changes in  
44 assessed valuation occur that would alter the tax rate calculations.

45         3. Each political subdivision of the state shall fix its property tax rates in the manner  
46 provided in this section for each fiscal year which begins after December 31, 1976. New or  
47 increased tax rates for political subdivisions whose taxes are collected by the county collector  
48 approved by voters after September first of any year shall not be included in that year's tax levy  
49 except for any new tax rate ceiling approved pursuant to section 71.800, RSMo.

50         4. In addition to the information required under subsections 1 and 2 of this section, each  
51 political subdivision shall also include the increase in tax revenue due to an increase in assessed  
52 value as a result of new construction and improvement and the increase, both in dollar value and  
53 percentage, in tax revenue as a result of reassessment if the proposed tax rate is adopted.

**135.037. As used in sections 135.037 to 135.083, the following terms shall mean:**

- 2 (1) "Department", the department of revenue;**
- 3 (2) "Director", the director of revenue;**
- 4 (3) "Equity interest", the difference between the assessed value of the property by**  
**5 the county assessor's office and the total of:**
  - 6 (a) All debts from the lien of mortgage, deeds of trust or security interests which**  
**7 are recorded or noted on a certificate of title before January first of the current tax year;**  
**8 and**
  - 9 (b) Accumulated deferred taxes;**
- 10 (4) "Homestead", the owner occupied principal dwelling, either real or personal**  
**11 property, owned by the taxpayer and the tax lot upon which it is located for at least the**  
**12 previous five years. If the homestead is located in a multi-unit building, the homestead is**  
**13 the portion of the building actually used as the principal dwelling and its percentage of the**  
**14 value of the common elements and of the value of the tax lot upon which it is built. The**  
**15 percentage is the value of the unit consisting of the homestead compared to the total value**  
**16 of the building exclusive of the common elements, if any;**
- 17 (5) "Taxpayer", an individual who has filed a claim for deferral under section**  
**18 135.039 or individuals who have jointly filed a claim for deferral under section 135.039;**
- 19 (6) "Tax-deferred property", the property upon which taxes are deferred under**  
**20 sections 135.037 to 135.083;**
- 21 (7) "Taxes" or "property taxes", ad valorem taxes, assessments, fees and charges**  
**22 entered on the assessment and tax roll.**

**135.039. 1. An individual, or two or more individuals jointly, may elect to defer the**  
**2 property taxes on their homestead by filing a claim for deferral with the county assessor**  
**3 after January first and on or before October fifteenth of the first year in which deferral**  
**4 is claimed if the individual, or, in the case of two or more individuals filing a claim jointly,**  
**5 the older individual, is sixty years of age or older on October fifteenth of the year in which**  
**6 the claim is filed, or if the individual is disabled, or in the case of two or more individuals**  
**7 filing a claim jointly, one of the individuals is disabled. No such individual or individuals**  
**8 shall be eligible to defer property taxes under this section if such individual or individuals**  
**9 filed a valid claim for any homestead exemption credit under section 137.106, RSMo.**

**10 2. The county assessor shall forward each claim filed under this section to the**  
**11 director of revenue which shall determine if the property is eligible for deferral.**

**12 3. When the taxpayer elects to defer property taxes for any year by filing a claim**  
**13 for deferral under subsection 1 of this section, it shall have the effect of:**

- 14 (1) Deferring the payment of the property taxes levied on the homestead for the**  
**15 fiscal year beginning on January first of such year;**

16           (2) Continuing the deferral of the payment by the taxpayer of any property taxes  
17 deferred under sections 135.037 to 135.083 for previous years which have not become  
18 delinquent under section 135.061;

19           (3) Continuing the deferral of the payment by the taxpayer of any future property  
20 taxes for as long as the provisions of section 135.041 are met.

21           4. If a guardian or conservator has been appointed for an individual otherwise  
22 qualified to obtain deferral of taxes under sections 135.037 to 135.083, the guardian or  
23 conservator may act for such individual in complying with the provisions of sections  
24 135.037 to 135.083.

25           5. If a trustee of an inter vivos trust which was created by and is revocable by an  
26 individual, who is both the settlor and a beneficiary of the trust and who is otherwise  
27 qualified to obtain a deferral of taxes under sections 135.037 to 135.083, owns the fee  
28 simple estate under a recorded instrument of sale, the trustee may act for the individual  
29 in complying with the provisions of sections 135.037 to 135.083.

30           6. Nothing in this section shall be construed to require a spouse of an individual to  
31 file a claim jointly with the individual even though the spouse may be eligible to claim the  
32 deferral jointly with the individual.

33           7. Any person aggrieved by the denial of a claim for deferral of homestead property  
34 taxes or disqualification from deferral of homestead property taxes may appeal in the  
35 manner provided for denial of a claim under section 143.841, RSMo.

          135.041. In order to qualify for tax deferral under sections 135.037 to 135.083, the  
2 property shall meet all of the following requirements when the claim is filed and thereafter  
3 so long as the payment of taxes by the taxpayer is deferred:

4           (1) The property shall be the homestead of the individual or individuals who file  
5 the claim for deferral, except for an individual required to be absent from the homestead  
6 by reason of health;

7           (2) The person claiming the deferral shall, by himself or herself or together with  
8 his or her spouse, own the fee simple estate or be purchasing the fee simple estate under  
9 a recorded instrument of sale, or two or more persons shall together own or be purchasing  
10 the fee simple estate with rights of survivorship under a recorded instrument of sale if all  
11 owners live in the homestead and if all owners apply for the deferral jointly;

12           (3) There shall be no prohibition to the deferral of property taxes contained in any  
13 provision of federal law, rule or regulation applicable to a mortgage, trust deed, land sale  
14 contract or conditional sale contract for which the homestead is security;

15           (4) The equity interest in the homestead is a positive number equal to or exceeding  
16 twenty-five percent of the assessed value of the homestead; and

17           **(5) The person claiming the deferral shall, by himself or herself or together with**  
18 **his or her spouse, show proof of insurance on the homestead in an amount equal to or**  
19 **exceeding the assessed value of the homestead to the director of revenue.**

**135.043. 1. A taxpayer's claim for deferral under section 135.039 shall be in writing**  
2 **on a form supplied by the department and shall:**

3           **(1) Describe the homestead;**

4           **(2) Recite facts establishing the eligibility for the deferral under the provisions of**  
5 **sections 135.037 to 135.083;**

6           **(3) Have attached any documentary proof required by the director to show that the**  
7 **requirements of sections 135.037 to 135.083 have been met.**

8           **2. There shall be annexed to the claim a statement verified by a written declaration**  
9 **of the applicant making the claim to the effect that the statements contained in the claim**  
10 **are true.**

**135.045. 1. If eligibility for deferral of homestead property is established as**  
2 **provided in sections 135.037 to 135.083, the director of revenue shall notify the county**  
3 **assessor and the county assessor shall show on the current ad valorem assessment and tax**  
4 **roll which property is tax-deferred property by an entry clearly designating such property**  
5 **as tax-deferred property.**

6           **2. When requested by the director, the tax collector shall send to the director as**  
7 **soon as the taxes are extended upon the roll the tax statement for each tax-deferred**  
8 **property.**

9           **3. Interest shall accrue annually on the actual amount of taxes advanced to the**  
10 **county for the tax-deferred property at the rate of the average annual interest rate paid**  
11 **on any bonds or other evidence of indebtedness, plus two percent rounded up to the nearest**  
12 **whole percentage.**

**135.047. 1. In each county in which there is tax-deferred property, the director of**  
2 **revenue shall cause to be recorded in the mortgage records of the county a list of**  
3 **tax-deferred properties of that county. The list shall contain a description of the property**  
4 **as listed on the assessment roll together with the name of the owner listed thereon.**

5           **2. Except as provided in section 135.053, the recording of the tax-deferred**  
6 **properties under subsection 1 of this section is notice that the director claims a lien against**  
7 **those properties in the amount of the deferred taxes plus interest together with any fees**  
8 **paid to the county clerk in connection with the recording, release or satisfaction of the lien,**  
9 **even though the amount of taxes, interest, or fees is not listed.**

10           **3. Notwithstanding any provisions of law to the contrary, the director shall not be**  
11 **required to pay any filing, indexing or recording fees to the county in connection with the**

12 recording, release or satisfaction of liens against tax-deferred properties of that county in  
13 advance or at the time entry is made.

135.049. 1. Upon determining the amount of deferred taxes on tax-deferred  
2 property for the tax year, the director shall pay to the respective county tax collectors an  
3 amount equivalent to the deferred taxes less two percent thereof. Payment shall be made  
4 from the account established under section 135.083.

5 2. The director shall maintain accounts for each deferred property and shall accrue  
6 interest only on the actual amount of taxes advanced to the county.

7 3. If only a portion of taxes are deferred under section 135.065, the director shall  
8 pay the portion that is eligible for deferral to the tax collector and shall provide a separate  
9 notice to the county assessor stating the amount of property taxes that the director is  
10 paying.

135.051. 1. On or before December fifteenth of each year, the director of revenue  
2 shall send a notice to each taxpayer who is qualified to claim deferral of property taxes for  
3 the current tax year. The notice shall:

4 (1) Inform the taxpayer that the property taxes have or have not been deferred in  
5 the current year;

6 (2) Show the total amount of deferred taxes remaining unpaid since initial  
7 application for deferral and the interest accruing therein to November fifteenth of the  
8 current year;

9 (3) Inform the taxpayer that voluntary payment of the deferred taxes may be made  
10 at any time to the director of revenue; and

11 (4) Contain any other information that the director considers necessary to facilitate  
12 administration of the homestead deferral program.

13 2. The director shall give the notice required under subsection 1 of this section by  
14 an unsealed postcard or other form of mail sent to the residence address of the taxpayer  
15 as shown in the claim for deferral or as otherwise determined by the director to be the  
16 correct address of the taxpayer.

17 3. Any taxpayer who meets the requirements of section 135.039 and whose  
18 homestead meets the requirements of section 135.041 who has not deferred their property  
19 tax for the preceding calendar year and who has deferred in prior years shall be permitted  
20 to file the application required by section 135.043 until January thirtieth of the following  
21 calendar year.

135.053. 1. At the time that the taxpayer elects to defer property taxes under  
2 sections 135.037 to 135.083, the director of revenue shall estimate the amount of property  
3 taxes that will be deferred for tax years beginning on or after January 1, 2009, and interest  
4 thereon. Thereafter, the director shall have a lien in the amount of the estimate.

5           **2. The lien created under subsection 1 of this section shall attach to the property**  
6 **to which the election to defer relates on January first of the tax year of initial deferral.**

7           **3. The lien created under subsection 1 of this section in the amount of the estimate**  
8 **shall have the same priority as other real property tax liens except that the lien of**  
9 **mortgages, trust deeds, or security interests which are recorded or noted on a certificate**  
10 **of title prior in time to the attachment of the lien for deferred taxes shall be before the liens**  
11 **for deferred taxes.**

12           **4. If during the period of tax deferment, the amount of taxes, interest, and fees**  
13 **exceeds the estimate, the director shall have a lien for the amount of the excess. The liens**  
14 **for the excess shall attach to the property on January first of the tax year in which the**  
15 **excess occurs. The lien for the excess shall have the same priority as other real property**  
16 **tax liens, except that the lien of mortgages, trust deeds, or security interests recorded or**  
17 **noted on any certificate of title prior in time to the date that the director records an**  
18 **amendment to its estimate to reflect its lien for the excess shall be before the lien for the**  
19 **excess.**

20           **5. Notwithstanding the provisions of section 135.047, the notice of lien for deferred**  
21 **taxes recorded as provided in section 135.047 arising on or after January 1, 2009, shall list**  
22 **the amount of the estimate of deferred taxes, interest, and fees made by the director under**  
23 **subsection 1 of this section and any amendment to the notice to reflect a lien for excess, as**  
24 **described under subsection 4 of this section, shall list the amount of the excess that the**  
25 **director claims as lien.**

26           **6. A lien created under this section may be foreclosed by the director under the law**  
27 **relating to foreclosure in civil suits or any other collection methods given the director of**  
28 **revenue. The court may award reasonable attorney fees to the prevailing party in a**  
29 **foreclosure action under this section.**

30           **7. Receipts from foreclosure proceedings shall be credited in the same manner as**  
31 **other repayments of deferred property taxes under section 135.083.**

32           **8. By means of voluntary payment made as provided under section 135.067, the**  
33 **taxpayer may limit the amount of the lien for deferred taxes created under this section.**  
34 **If the taxpayer desires that the limit be reflected in the records of the county, the taxpayer**  
35 **shall request, subject to any rules adopted by the director, that the director cause a partial**  
36 **satisfaction of the lien to be recorded in the county. Upon receipt of such a request, the**  
37 **director shall cause a partial satisfaction, in the amount of the voluntary payment, to be**  
38 **so recorded. Nothing in this subsection shall affect the priority of the liens of the director,**  
39 **as originally created under subsections 1 and 4 of this section.**

40           **9. Nothing in this section shall affect any lien arising under sections 135.037 to**  
41 **135.083 for taxes assessed before January 1, 2009.**



**135.059.** Subject to section 135.063, all deferred property taxes, including accrued interest, become payable as provided in section 135.061 when:

(1) The taxpayer who claimed deferment of collection of property taxes on the homestead dies or, if there was more than one claimant, the survivor of the taxpayers who originally claimed deferment of collection of property taxes under section 135.039 dies;

(2) Except as provided in section 135.057, the property with respect to which deferment of collection of taxes is claimed is sold, or a contract to sell is entered into, or some person other than the taxpayer who claimed the deferment becomes the owner of the property;

(3) The tax-deferred property is no longer the homestead of the taxpayer who claimed the deferral, except in the case of a taxpayer required to be absent from such tax-deferred property by reason of health;

(4) The tax-deferred property, a manufactured structure or floating home, is moved out of the state; or

(5) Any outstanding indebtedness against the tax-deferred property is refinanced.

**135.061. 1.** Whenever any of the circumstances listed in section 135.059 occurs:

(1) The deferral of taxes for the assessment year in which the circumstance occurs shall continue for such assessment year; and

(2) The amounts of deferred property taxes, including accrued interest, for all years shall be due and payable on the date of closing or the date of probate to the director of revenue, except as provided in subsection 3 of this section, section 135.063, and section 135.075.

**2.** Notwithstanding the provisions of subsection 1 of this section and section 135.075, when the circumstances listed in subdivision (4) of section 135.059 occur, the amount of deferred taxes shall be due and payable five days before the date of removal of the property from the state.

**3.** If the amounts falling due as provided in this section are not paid on the indicated due date, or as extended under section 135.075 such amounts shall be deemed delinquent as of that date and the property shall be subject to foreclosure as provided in section 135.053.

**135.063. 1.** Notwithstanding the provisions of section 135.059, when one of the circumstances listed in section 135.059 occurs, the spouse who was not eligible to or did not file a claim jointly with the taxpayer may continue the property in its deferred tax status by filing a claim within the time and in the manner provided under section 135.039 if:

(1) The spouse of the taxpayer is or will be sixty years of age or older not later than six months from the day the circumstance listed in section 135.059 occurs; and

7           (2) The property is the homestead of the spouse of the taxpayer and meets the  
8 requirements of subsection 2 of section 135.041.

9           2. A spouse who does not meet the age requirements of subsection 1 of this section  
10 but is otherwise qualified to continue the property in its tax-deferred status under  
11 subsection 1 of this section may continue the deferral of property taxes deferred for  
12 previous years by filing a claim within the time and in the manner provided under section  
13 135.039. If a spouse eligible for and continuing the deferral of taxes previously deferred  
14 under this subsection becomes sixty years of age before October fifteenth of any year, the  
15 spouse may elect to continue the deferral of previous years' taxes deferred under this  
16 subsection and may elect to defer the current assessment year's taxes on the homestead by  
17 filing a claim within the time and in the manner provided under section 135.039.  
18 Thereafter, payment of the taxes levied on the homestead and deferred under this  
19 subsection and payment of taxes levied on the homestead in the current assessment year  
20 and in future years may be deferred in the manner provided in and subject to sections  
21 135.037 to 135.083.

22           3. Notwithstanding that section 135.039 requires that a claim be filed no later than  
23 October fifteenth, if the director of revenue determines that good and sufficient cause  
24 exists for the failure of a spouse to file a claim under this section on or before October  
25 fifteenth, the claim may be filed within one hundred eighty days after notice of taxes due  
26 and payable under section 135.037 is mailed or delivered by the director to the taxpayer  
27 or spouse.

135.067. 1. All payments of deferred taxes shall be made to the director of revenue.

2           2. Subject to subsection 3 of this section, all or part of the deferred taxes and  
3 accrued interest may at any time be paid to the director by:

4           (1) The taxpayer or the spouse of the taxpayer;

5           (2) The next of kin of the taxpayer, heir at law of the taxpayer, child of the taxpayer  
6 or any person having or claiming a legal or equitable interest in the property.

7           3. A person listed in subdivision (2) of subsection 2 of this section may make such  
8 payments only if no objection is made by the taxpayer within thirty days after the director  
9 deposits in the mail notice to the taxpayer of the fact that such payment has been tendered.

10           4. Any payment made under this section shall be applied first against accrued  
11 interest and any remainder against the deferred taxes. Such payment shall not affect the  
12 deferred tax status of the property. Unless otherwise provided by law, such payment shall  
13 not give the person paying the taxes any interest in the property or any claim against the  
14 estate, in the absence of a valid agreement to the contrary.

15           **5. When the deferred taxes and accrued interest are paid in full and the property**  
16 **is no longer subject to deferral, the director shall prepare and record in the county in**  
17 **which the property is located a satisfaction of deferred property tax lien.**

**135.073. 1. At the time that the property is deeded over to the county at the**  
2 **conclusion of the foreclosure proceedings under chapter 141, RSMo, the court shall order**  
3 **the county treasurer to pay to the director of revenue from the unsegregated tax collections**  
4 **account the amount of deferred taxes and interest which were not collected.**

**2. Immediately upon payment, the county treasurer shall notify the tax collector**  
6 **of the amount paid to the director for the property which has been deeded to the county.**

**135.075. 1. The director of revenue may extend the time for payment of the**  
2 **deferred taxes and interest accruing with respect to the taxes becoming due and payable**  
3 **under subsection 2 of section 135.061 if:**

4           **(1) The taxpayer who claimed homestead property tax deferral dies, or if a spouse**  
5 **who continued the deferral under section 135.063 dies;**

6           **(2) The homestead property becomes property of an individual or individuals:**

7           **(a) By inheritance or devise; or**

8           **(b) If the individual or individuals are heirs or devisees, as defined in section**  
9 **472.010, RSMo, in the course of settlement of the estate;**

10          **(3) The individual or individuals commence occupancy of the property as a**  
11 **principal residence on or before February fifteenth of the calendar year following the**  
12 **calendar year of death; and**

13          **(4) The individual or individuals make application to the director for an extension**  
14 **of time for payment of the deferred taxes and interest before February fifteenth of the**  
15 **calendar year following the calendar year of death.**

16          **2. (1) Subject to subdivision (2) of this subsection, an extension granted under this**  
17 **section shall be for a period not to exceed five years after February fifteenth of the**  
18 **calendar year following the calendar year of death. The terms and conditions under which**  
19 **the extension is granted shall be in accordance with a written agreement entered into by**  
20 **the director and the individual or individuals.**

21          **(2) An extension granted under this section shall terminate immediately if:**

22          **(a) The homestead property is sold or otherwise transferred by any party to the**  
23 **extension agreement;**

24          **(b) All of the heirs or devisees who are parties to the extension agreement cease to**  
25 **occupy the property as a principal residence; or**

26          **(c) The homestead property, a manufactured structure or floating home, is moved**  
27 **out of the state.**

28           **3. If the director has reason to believe that the homestead property is not sufficient**  
29 **security for the deferred taxes, the director may require the individual or individuals to**  
30 **furnish a bond conditioned upon payment of the amount extended in accordance with the**  
31 **terms of the extension. The bond shall not exceed an amount double the taxes with respect**  
32 **to which tax extension is granted.**

33           **4. During the period of extension, and until paid, the deferred taxes shall continue**  
34 **to accrue interest in the same manner and at the same rate as provided in section 135.045.**  
35 **No interest shall accrue upon interest.**

36           **5. When any taxpayer who claimed homestead property tax deferral dies, the**  
37 **spouse, heirs and devisees, as defined in section 472.010, RSMo, shall notify in writing the**  
38 **director of revenue of the taxpayer's death.**

**135.077. Nothing in sections 135.037 to 135.083 is intended to or shall be construed**  
2 **to:**

3           **(1) Prevent the collection, by foreclosure, of property taxes which become a lien**  
4 **against tax-deferred property;**

5           **(2) Defer payment of special assessments to benefitted property which assessments**  
6 **do not appear on the assessment and tax roll; or**

7           **(3) Affect any provision of any mortgage or other instrument relating to land**  
8 **requiring a person to pay property taxes.**

**135.079. After August 28, 2008, it shall be unlawful for any mortgage trust deed or**  
2 **land sale contract to contain a clause or statement which prohibits the owner from**  
3 **applying for the benefits of the deferral of homestead property taxes provided in sections**  
4 **135.037 to 135.083. Any such clause or statement in a mortgage trust deed or land sale**  
5 **contract executed after August 28, 2008, shall be void.**

**135.083. 1. There is hereby established in the state treasury the "Senior Property**  
2 **Tax Deferral Revolving Account", which shall consist of money collected under this**  
3 **section. The state treasurer shall be custodian of the account. In accordance with sections**  
4 **30.170 and 30.180, RSMo, the state treasurer may approve disbursements. Upon**  
5 **appropriation, money in the account shall be used solely for the purposes in sections**  
6 **135.037 to 135.083. Notwithstanding the provisions of section 33.080, RSMo, to the**  
7 **contrary, any moneys remaining in the account at the end of the biennium shall not revert**  
8 **to the credit of the general revenue fund. The state treasurer shall invest moneys in the**  
9 **account in the same manner as other funds are invested. Any interest and moneys earned**  
10 **on such investments shall be credited to the account.**

11           **2. The moneys in the account shall be used by the director of revenue for the**  
12 **purpose of making the payments to:**

13           **(1) County tax collectors of property taxes deferred for tax years beginning on or**  
14 **after January 1, 2009, as required by section 135.049;**

15           **(2) The director for its expenses in administering the property tax and special**  
16 **assessment senior deferral programs.**

17           **3. The funds necessary to make payments under subsection 1 of this section shall**  
18 **be advanced annually to the director.**

19           **4. The senior property tax deferral revolving account may include a reserve for**  
20 **payment of department administrative expenses.**

21           **5. All sums of money received by the director of revenue under sections 135.037 to**  
22 **135.083 as repayments of deferred property taxes shall, including the interest accrued**  
23 **under section 135.045 upon receipt, be credited to the revolving account and are**  
24 **continuously appropriated to the department for the purposes of subsection 1 of this**  
25 **section.**

26           **6. If there is not sufficient money in the revolving account to make the payments**  
27 **required by subsection 1 of this section, an amount sufficient to make the required**  
28 **payments shall be transferred from the general revenue fund to the revolving account.**

29           **7. When the department determines that moneys in sufficient amounts are**  
30 **available in the revolving account, the director shall repay to the general revenue fund the**  
31 **amounts advanced as investments under subsection 2 of this section. The moneys used to**  
32 **repay the general revenue fund under this section shall not be considered as part of the**  
33 **calculation of total state revenue.**

34           **8. The account may be funded by bonds or other evidence of indebtedness in an**  
35 **amount necessary to make the payments required by this section.**

137.055. 1. After the assessor's book of each county, except in [the] **any city [of St.**  
2 **Louis] not within a county or any county with a charter form of government**, shall be  
3 corrected and adjusted according to law, but not later than September twentieth, of each year,  
4 the county governing body shall ascertain the sum necessary to be raised for county purposes,  
5 and fix the rate of taxes on the several subjects of taxation so as to raise the required sum, and  
6 the same to be entered in the proper columns in the tax book. **Any city not within a county and**  
7 **any county with a charter form of government shall set the tax rate by October first of**  
8 **each year.**

9           2. Prior to fixing the rate of taxes, as provided in this section, the county governing body  
10 shall hold a public hearing on the proposed rate of taxes **at which citizens shall be heard.** A  
11 notice stating the time and place for the hearing shall be published in at least one newspaper  
12 qualified under the laws of Missouri of general circulation in the county at least seven days prior  
13 to the date of the hearing. The notice shall include the aggregate assessed valuation by category  
14 of real, total personal and other tangible property in the county as entered in the tax book for the

15 fiscal year for which the tax is to be levied, the aggregate assessed valuation by category of real,  
16 total personal and other tangible property in the county for the preceding taxable year, the  
17 required sums to be raised from the property tax for each purpose for which the county levies  
18 taxes as approved in the budget adopted under chapter 50, RSMo, the proposed rate of taxes  
19 which will produce substantially the same revenues as required by the budget, and the increase  
20 in tax revenue realized due to an increase in assessed value as a result of new construction and  
21 improvement, and the increase, both in dollar value and percentage, in tax revenue as a result  
22 of reassessment if the proposed tax rate is adopted. Failure of any taxpayer to appear at said  
23 hearing shall not prevent the taxpayer from pursuit of any other legal remedy otherwise available  
24 to the taxpayer. Nothing in this subsection absolves county governing bodies of responsibilities  
25 under section 137.073 nor to adjust tax rates in event changes in assessed valuation occur that  
26 would alter the tax rate calculations.

137.073. 1. As used in this section, the following terms mean:

2 (1) "General reassessment", changes in value, entered in the assessor's books, of a  
3 substantial portion of the parcels of real property within a county resulting wholly or partly from  
4 reappraisal of value or other actions of the assessor or county equalization body or ordered by  
5 the state tax commission or any court;

6 (2) "Tax rate", "rate", or "rate of levy", singular or plural, includes the tax rate for each  
7 purpose of taxation of property a taxing authority is authorized to levy without a vote and any  
8 tax rate authorized by election, including bond interest and sinking fund;

9 (3) "Tax rate ceiling", a tax rate as revised by the taxing authority to comply with the  
10 provisions of this section or when a court has determined the tax rate; except that, other  
11 provisions of law to the contrary notwithstanding, a school district may levy the operating levy  
12 for school purposes required for the current year pursuant to subsection 2 of section 163.021,  
13 RSMo, less all adjustments required pursuant to article X, section 22 of the Missouri  
14 Constitution, if such tax rate does not exceed the highest tax rate in effect subsequent to the 1980  
15 tax year. This is the maximum tax rate that may be levied, unless a higher tax rate ceiling is  
16 approved by voters of the political subdivision as provided in this section;

17 (4) "Tax revenue", when referring to the previous year, means the actual receipts from  
18 ad valorem levies on all classes of property, including state-assessed property, in the  
19 immediately preceding fiscal year of the political subdivision, plus an allowance for taxes billed  
20 but not collected in the fiscal year and plus an additional allowance for the revenue which would  
21 have been collected from property which was annexed by such political subdivision but which  
22 was not previously used in determining tax revenue pursuant to this section. The term "tax  
23 revenue" shall not include any receipts from ad valorem levies on any property of a railroad  
24 corporation or a public utility, as these terms are defined in section 386.020, RSMo, which were  
25 assessed by the assessor of a county or city in the previous year but are assessed by the state tax

26 commission in the current year. All school districts and those counties levying sales taxes  
27 pursuant to chapter 67, RSMo, shall include in the calculation of tax revenue an amount  
28 equivalent to that by which they reduced property tax levies as a result of sales tax pursuant to  
29 section 67.505, RSMo, and section 164.013, RSMo, or as excess home dock city or county fees  
30 as provided in subsection 4 of section 313.820, RSMo, in the immediately preceding fiscal year  
31 but not including any amount calculated to adjust for prior years. For purposes of political  
32 subdivisions which were authorized to levy a tax in the prior year but which did not levy such  
33 tax or levied a reduced rate, the term "tax revenue", as used in relation to the revision of tax  
34 levies mandated by law, shall mean the revenues equal to the amount that would have been  
35 available if the voluntary rate reduction had not been made.

36       2. Whenever changes in assessed valuation are entered in the assessor's books for any  
37 personal property, in the aggregate, or for any subclass of real property as such subclasses are  
38 established in section 4(b) of article X of the Missouri Constitution and defined in section  
39 137.016, the county clerk in all counties and the assessor of St. Louis City shall notify each  
40 political subdivision wholly or partially within the county or St. Louis City of the change in  
41 valuation of each subclass of real property, individually, and personal property, in the aggregate,  
42 exclusive of new construction and improvements. All political subdivisions shall immediately  
43 revise the applicable rates of levy for each purpose for each subclass of real property,  
44 individually, and personal property, in the aggregate, for which taxes are levied to the extent  
45 necessary to produce from all taxable property, exclusive of new construction and  
46 improvements, substantially the same amount of tax revenue as was produced in the previous  
47 year for each subclass of real property, individually, and personal property, in the aggregate,  
48 except that the rate may not exceed [the greater of the rate in effect in the 1984 tax year or] the  
49 most recent voter-approved rate. Such tax revenue shall not include any receipts from ad  
50 valorem levies on any real property which was assessed by the assessor of a county or city in  
51 such previous year but is assessed by the assessor of a county or city in the current year in a  
52 different subclass of real property. Where the taxing authority is a school district for the  
53 purposes of revising the applicable rates of levy for each subclass of real property, the tax  
54 revenues from state-assessed railroad and utility property shall be apportioned and attributed to  
55 each subclass of real property based on the percentage of the total assessed valuation of the  
56 county that each subclass of real property represents in the current taxable year. As provided  
57 in section 22 of article X of the constitution, a political subdivision may also revise each levy  
58 to allow for inflationary assessment growth occurring within the political subdivision. The  
59 inflationary growth factor for any such subclass of real property or personal property shall be  
60 limited to the actual assessment growth in such subclass or class, exclusive of new construction  
61 and improvements, and exclusive of the assessed value on any real property which was assessed  
62 by the assessor of a county or city in the current year in a different subclass of real property, but

63 not to exceed the consumer price index or five percent, whichever is lower. Should the tax  
64 revenue of a political subdivision from the various tax rates determined in this subsection be  
65 different than the tax revenue that would have been determined from a single tax rate as  
66 calculated pursuant to the method of calculation in this subsection prior to January 1, 2003, then  
67 the political subdivision shall revise the tax rates of those subclasses of real property,  
68 individually, and/or personal property, in the aggregate, in which there is a tax rate reduction,  
69 pursuant to the provisions of this subsection. Such revision shall yield an amount equal to such  
70 difference and shall be apportioned among such subclasses of real property, individually, and/or  
71 personal property, in the aggregate, based on the relative assessed valuation of the class or  
72 subclasses of property experiencing a tax rate reduction. Such revision in the tax rates of each  
73 class or subclass shall be made by computing the percentage of current year adjusted assessed  
74 valuation of each class or subclass with a tax rate reduction to the total current year adjusted  
75 assessed valuation of the class or subclasses with a tax rate reduction, multiplying the resulting  
76 percentages by the revenue difference between the single rate calculation and the calculations  
77 pursuant to this subsection and dividing by the respective adjusted current year assessed  
78 valuation of each class or subclass to determine the adjustment to the rate to be levied upon each  
79 class or subclass of property. The adjustment computed herein shall be multiplied by one  
80 hundred, rounded to four decimals in the manner provided in this subsection, and added to the  
81 initial rate computed for each class or subclass of property. Notwithstanding any provision of  
82 this subsection to the contrary, no revision to the rate of levy for personal property shall cause  
83 such levy to increase over the levy for personal property from the prior year.

84 3. (1) Where the taxing authority is a school district, it shall be required to revise the  
85 rates of levy to the extent necessary to produce from all taxable property, including  
86 state-assessed railroad and utility property, which shall be separately estimated in addition to  
87 other data required in complying with section 164.011, RSMo, substantially the amount of tax  
88 revenue permitted in this section. In the year following tax rate reduction, the tax rate ceiling  
89 may be adjusted to offset such district's reduction in the apportionment of state school moneys  
90 due to its reduced tax rate. However, in the event any school district, in calculating a tax rate  
91 ceiling pursuant to this section, requiring the estimating of effects of state-assessed railroad and  
92 utility valuation or loss of state aid, discovers that the estimates used result in receipt of excess  
93 revenues, which would have required a lower rate if the actual information had been known, the  
94 school district shall reduce the tax rate ceiling in the following year to compensate for the excess  
95 receipts, and the recalculated rate shall become the tax rate ceiling for purposes of this section.

96 (2) For any political subdivision which experiences a reduction in the amount of  
97 assessed valuation relating to a prior year, due to decisions of the state tax commission or a court  
98 pursuant to sections 138.430 to 138.433, RSMo, or due to clerical errors or corrections in the  
99 calculation or recordation of any assessed valuation:



(a) Such political subdivision may revise the tax rate ceiling for each purpose it levies taxes to compensate for the reduction in assessed value occurring after the political subdivision calculated the tax rate ceiling for the particular subclass of real property or for personal property, in the aggregate, in [the] a prior year. Such revision by the political subdivision shall be made at the time of the next calculation of the tax rate for the particular subclass of real property or for personal property, in the aggregate, after the reduction in assessed valuation has been determined and shall be calculated in a manner that results in the revised tax rate ceiling being the same as it would have been had the corrected or finalized assessment been available at the time of the prior calculation;

(b) In addition, for up to three years following the determination of the reduction in assessed valuation as a result of circumstances defined in this subdivision, such political subdivision may levy a tax rate for each purpose it levies taxes above the revised tax rate ceiling provided in paragraph (a) of this subdivision to recoup any revenues it was entitled to receive [for the three-year period preceding such determination] **had the corrected or finalized assessment been available at the time of the prior calculation.**

4. (1) In order to implement the provisions of this section and section 22 of article X of the Constitution of Missouri, the term "improvements" shall apply to both real and personal property. In order to determine the value of new construction and improvements, each county assessor shall maintain a record of real property valuations in such a manner as to identify each year the increase in valuation for each political subdivision in the county as a result of new construction and improvements. The value of new construction and improvements shall include the additional assessed value of all improvements or additions to real property which were begun after and were not part of the prior year's assessment, except that the additional assessed value of all improvements or additions to real property which had been totally or partially exempt from ad valorem taxes pursuant to sections 99.800 to 99.865, RSMo, sections 135.200 to 135.255, RSMo, and section 353.110, RSMo, shall be included in the value of new construction and improvements when the property becomes totally or partially subject to assessment and payment of all ad valorem taxes. The aggregate increase in valuation of personal property for the current year over that of the previous year is the equivalent of the new construction and improvements factor for personal property. Notwithstanding any opt-out implemented pursuant to subsection 15 of section 137.115, the assessor shall certify the amount of new construction and improvements and the amount of assessed value on any real property which was assessed by the assessor of a county or city in such previous year but is assessed by the assessor of a county or city in the current year in a different subclass of real property separately for each of the three subclasses of real property for each political subdivision to the county clerk in order that political subdivisions shall have this information for the purpose of calculating tax rates pursuant to this section and section 22, article X, Constitution of Missouri. In addition, the state tax

commission shall certify each year to each county clerk the increase in the general price level as measured by the Consumer Price Index for All Urban Consumers for the United States, or its successor publications, as defined and officially reported by the United States Department of Labor, or its successor agency. The state tax commission shall certify the increase in such index on the latest twelve-month basis available on [June] **February** first of each year over the immediately preceding prior twelve-month period in order that political subdivisions shall have this information available in setting their tax rates according to law and section 22 of article X of the Constitution of Missouri. For purposes of implementing the provisions of this section and section 22 of article X of the Missouri Constitution, the term "property" means all taxable property, including state-assessed property.

(2) Each political subdivision required to revise rates of levy pursuant to this section or section 22 of article X of the Constitution of Missouri shall calculate each tax rate it is authorized to levy and, in establishing each tax rate, shall consider each provision for tax rate revision provided in this section and section 22 of article X of the Constitution of Missouri, separately and without regard to annual tax rate reductions provided in section 67.505, RSMo, and section 164.013, RSMo. Each political subdivision shall set each tax rate it is authorized to levy using the calculation that produces the lowest tax rate ceiling. It is further the intent of the general assembly, pursuant to the authority of section 10(c) of article X of the Constitution of Missouri, that the provisions of such section be applicable to tax rate revisions mandated pursuant to section 22 of article X of the Constitution of Missouri as to reestablishing tax rates as revised in subsequent years, enforcement provisions, and other provisions not in conflict with section 22 of article X of the Constitution of Missouri. Annual tax rate reductions provided in section 67.505, RSMo, and section 164.013, RSMo, shall be applied to the tax rate as established pursuant to this section and section 22 of article X of the Constitution of Missouri, unless otherwise provided by law.

5. (1) In all political subdivisions, the tax rate ceiling established pursuant to this section shall not be increased unless approved by a vote of the people. Approval of the higher tax rate shall be by at least a majority of votes cast. When a proposed higher tax rate requires approval by more than a simple majority pursuant to any provision of law or the constitution, the tax rate increase must receive approval by at least the majority required.

(2) When voters approve an increase in the tax rate, the amount of the increase shall be added to the tax rate ceiling as calculated pursuant to this section to the extent the total rate does not exceed any maximum rate prescribed by law. If a ballot question presents a stated tax rate for approval rather than describing the amount of increase in the question, the stated tax rate approved shall be **adjusted as provided in this section and, so adjusted, shall be** the current tax rate ceiling. The increased tax rate ceiling as approved **shall be adjusted such that when applied to the current total assessed valuation, excluding new construction and**

174 improvements since the date of the election approving such increase, of the political  
175 subdivision the revenue derived from the adjusted tax rate ceiling is equal to the sum of:  
176 the amount of revenue which would have been derived by applying the voter approved  
177 increased tax rate ceiling to total assessed valuation of the political subdivision, as most  
178 recently certified by the city or county clerk on or before the date of the election in which  
179 such increase is approved, increased by the percentage increase in the consumer price  
180 index, as provided by law. Such adjusted tax rate ceiling may be applied to the total assessed  
181 valuation of the political subdivision at the setting of the next tax rate. If a ballot question  
182 presents a phased-in tax rate increase, upon voter approval, each tax rate increase shall  
183 be adjusted in the manner prescribed in this section to yield the sum of: the amount of  
184 revenue that would be derived by applying such voter approved increased rate to the total  
185 assessed valuation, as most recently certified by the city or county clerk on or before the  
186 date of the election in which such increase was approved, increased by the percentage  
187 increase in the consumer price index, as provided by law, from the date of the election to  
188 the time of such increase.

189 (3) The governing body of any political subdivision may levy a tax rate lower than its  
190 tax rate ceiling and may, in a non-reassessment year, increase that lowered tax rate to a level  
191 not exceeding the tax rate ceiling without voter approval in the manner provided under  
192 subdivision (4) of this subsection. Nothing in this section shall be construed as prohibiting  
193 a political subdivision from voluntarily levying a tax rate lower than that which is required  
194 under the provisions of this section or from seeking voter approval of a reduction to such  
195 political subdivision's tax rate ceiling.

196 (4) In a year of general reassessment, a governing body whose tax rate is lower than  
197 its tax rate ceiling shall revise its tax rate pursuant to the provisions of subsection 4 of this  
198 section as if its tax rate was at the tax rate ceiling. In a year following general  
199 reassessment, if such governing body intends to increase its tax rate, the governing body  
200 shall conduct a public hearing, and in a public meeting it shall adopt an ordinance,  
201 resolution, or policy statement justifying its action prior to setting and certifying its tax  
202 rate. The provisions of this subdivision shall not apply to any political subdivision which  
203 levies a tax rate lower than its tax rate ceiling solely due to a reduction required by law  
204 resulting from sales tax collections. The provisions of this subdivision shall not apply to  
205 any political subdivision which has received voter approval for an increase to its tax rate  
206 ceiling subsequent to setting its most recent tax rate.

207 6. (1) For the purposes of calculating state aid for public schools pursuant to section  
208 163.031, RSMo, each taxing authority which is a school district shall determine its proposed tax  
209 rate as a blended rate of the classes or subclasses of property. Such blended rate shall be  
210 calculated by first determining the total tax revenue of the property within the jurisdiction of the

211 taxing authority, which amount shall be equal to the sum of the products of multiplying the  
212 assessed valuation of each class and subclass of property by the corresponding tax rate for such  
213 class or subclass, then dividing the total tax revenue by the total assessed valuation of the same  
214 jurisdiction, and then multiplying the resulting quotient by a factor of one hundred. Where the  
215 taxing authority is a school district, such blended rate shall also be used by such school district  
216 for calculating revenue from state-assessed railroad and utility property as defined in chapter  
217 151, RSMo, and for apportioning the tax rate by purpose.

218 (2) Each taxing authority proposing to levy a tax rate in any year shall notify the clerk  
219 of the county commission in the county or counties where the tax rate applies of its tax rate  
220 ceiling and its proposed tax rate. Each taxing authority shall express its proposed tax rate in a  
221 fraction equal to the nearest one-tenth of a cent, unless its proposed tax rate is in excess of one  
222 dollar, then one/one-hundredth of a cent. If a taxing authority shall round to one/one-hundredth  
223 of a cent, it shall round up a fraction greater than or equal to five/one-thousandth of one cent to  
224 the next higher one/one-hundredth of a cent; if a taxing authority shall round to one-tenth of a  
225 cent, it shall round up a fraction greater than or equal to five/one-hundredths of a cent to the next  
226 higher one-tenth of a cent. Any taxing authority levying a property tax rate shall provide data,  
227 in such form as shall be prescribed by the state auditor by rule, substantiating such tax rate  
228 complies with Missouri law. All forms for the calculation of rates pursuant to this section shall  
229 be promulgated as a rule and shall not be incorporated by reference. The state auditor shall  
230 promulgate rules for any and all forms for the calculation of rates pursuant to this section which  
231 do not currently exist in rule form or that have been incorporated by reference. In addition, each  
232 taxing authority proposing to levy a tax rate for debt service shall provide data, in such form as  
233 shall be prescribed by the state auditor by rule, substantiating the tax rate for debt service  
234 complies with Missouri law. A tax rate proposed for annual debt service requirements will be  
235 prima facie valid if, after making the payment for which the tax was levied, bonds remain  
236 outstanding and the debt fund reserves do not exceed the following year's payments. The county  
237 clerk shall keep on file and available for public inspection all such information for a period of  
238 three years. The clerk shall, within three days of receipt, forward a copy of the notice of a taxing  
239 authority's tax rate ceiling and proposed tax rate and any substantiating data to the state auditor.  
240 The state auditor shall, within fifteen days of the date of receipt, examine such information and  
241 return to the county clerk his or her findings as to compliance of the tax rate ceiling with this  
242 section and as to compliance of any proposed tax rate for debt service with Missouri law. If the  
243 state auditor believes that a taxing authority's proposed tax rate does not comply with Missouri  
244 law, then the state auditor's findings shall include a recalculated tax rate, and the state auditor  
245 may request a taxing authority to submit documentation supporting such taxing authority's  
246 proposed tax rate. The county clerk shall immediately forward a copy of the auditor's findings  
247 to the taxing authority and shall file a copy of the findings with the information received from

the taxing authority. The taxing authority shall have fifteen days from the date of receipt from the county clerk of the state auditor's findings and any request for supporting documentation to accept or reject in writing the rate change certified by the state auditor and to submit all requested information to the state auditor. A copy of the taxing authority's acceptance or rejection and any information submitted to the state auditor shall also be mailed to the county clerk. If a taxing authority rejects a rate change certified by the state auditor and the state auditor does not receive supporting information which justifies the taxing authority's original or any subsequent proposed tax rate, then the state auditor shall refer the perceived violations of such taxing authority to the attorney general's office and the attorney general is authorized to obtain injunctive relief to prevent the taxing authority from levying a violative tax rate.

7. No tax rate shall be extended on the tax rolls by the county clerk unless the political subdivision has complied with the foregoing provisions of this section.

8. Whenever a taxpayer has cause to believe that a taxing authority has not complied with the provisions of this section, the taxpayer may make a formal complaint with the prosecuting attorney of the county. Where the prosecuting attorney fails to bring an action within ten days of the filing of the complaint, the taxpayer may bring a civil action pursuant to this section and institute an action as representative of a class of all taxpayers within a taxing authority if the class is so numerous that joinder of all members is impracticable, if there are questions of law or fact common to the class, if the claims or defenses of the representative parties are typical of the claims or defenses of the class, and if the representative parties will fairly and adequately protect the interests of the class. In any class action maintained pursuant to this section, the court may direct to the members of the class a notice to be published at least once each week for four consecutive weeks in a newspaper of general circulation published in the county where the civil action is commenced and in other counties within the jurisdiction of a taxing authority. The notice shall advise each member that the court will exclude him or her from the class if he or she so requests by a specified date, that the judgment, whether favorable or not, will include all members who do not request exclusion, and that any member who does not request exclusion may, if he or she desires, enter an appearance. In any class action brought pursuant to this section, the court, in addition to the relief requested, shall assess against the taxing authority found to be in violation of this section the reasonable costs of bringing the action, including reasonable attorney's fees, provided no attorney's fees shall be awarded any attorney or association of attorneys who receive public funds from any source for their services. Any action brought pursuant to this section shall be set for hearing as soon as practicable after the cause is at issue.

9. If in any action, including a class action, the court issues an order requiring a taxing authority to revise the tax rates as provided in this section or enjoins a taxing authority from the collection of a tax because of its failure to revise the rate of levy as provided in this section, any

285 taxpayer paying his or her taxes when an improper rate is applied has erroneously paid his or her  
286 taxes in part, whether or not the taxes are paid under protest as provided in section 139.031,  
287 RSMo, **or otherwise contested**. The part of the taxes paid erroneously is the difference in the  
288 amount produced by the original levy and the amount produced by the revised levy. The  
289 township or county collector of taxes or the collector of taxes in any city shall refund the amount  
290 of the tax erroneously paid. The taxing authority refusing to revise the rate of levy as provided  
291 in this section shall make available to the collector all funds necessary to make refunds pursuant  
292 to this subsection. No taxpayer shall receive any interest on any money erroneously paid by him  
293 or her pursuant to this subsection. Effective in the 1994 tax year, nothing in this section shall  
294 be construed to require a taxing authority to refund any tax erroneously paid prior to or during  
295 the third tax year preceding the current tax year.

296 10. [A taxing authority, including but not limited to a township, county collector, or  
297 collector of taxes, responsible for determining and collecting the amount of residential real  
298 property tax levied in its jurisdiction, shall report such amount of tax collected by December  
299 thirty-first of each year such property is assessed to the state tax commission. The state tax  
300 commission shall compile the tax data by county or taxing jurisdiction and submit a report to the  
301 general assembly no later than January thirty-first of the following year.

302 11.] Any rule or portion of a rule, as that term is defined in section 536.010, RSMo, that  
303 is created under the authority delegated in this section shall become effective only if it complies  
304 with and is subject to all of the provisions of chapter 536, RSMo, and, if applicable, section  
305 536.028, RSMo. This section and chapter 536, RSMo, are nonseverable and if any of the powers  
306 vested with the general assembly pursuant to chapter 536, RSMo, to review, to delay the  
307 effective date, or to disapprove and annul a rule are subsequently held unconstitutional, then the  
308 grant of rulemaking authority and any rule proposed or adopted after August 28, 2004, shall be  
309 invalid and void.

137.082. 1. Notwithstanding the provisions of sections 137.075 and 137.080 to the  
2 contrary, a building or other structure classified as residential property pursuant to section  
3 137.016 newly constructed and occupied on any parcel of real property shall be assessed and  
4 taxed on such assessed valuation as of the first day of the month following the date of occupancy  
5 for the proportionate part of the remaining year at the tax rates established for that year, in all  
6 taxing jurisdictions located in the county adopting this section as provided in subsection 8 of this  
7 section. Newly constructed residential property which has never been occupied shall not be  
8 assessed as improved real property until such occupancy or the first day of January of the second  
9 year following the year in which construction of the improvements was completed.

10 2. The assessor may consider a property residentially occupied upon personal  
11 verification or when any two of the following conditions have been met:

12 (1) An occupancy permit has been issued for the property;

13 (2) A deed transferring ownership from one party to another has been filed with the  
14 recorder of deeds' office subsequent to the date of the first permanent utility service;

15 (3) A utility company providing service in the county has verified a transfer of service  
16 for property from one party to another;

17 (4) The person or persons occupying the newly constructed property has registered a  
18 change of address with any local, state or federal governmental office or agency.

19 3. In implementing the provisions of this section, the assessor may use occupancy  
20 permits, building permits, warranty deeds, utility connection documents, including telephone  
21 connections, or other official documents as may be necessary to discover the existence of newly  
22 constructed properties. No utility company shall refuse to provide verification monthly to the  
23 assessor of a utility connection to a newly occupied single family building or structure.

24 4. In the event that the assessment under subsections 1 and 2 of this section is not  
25 completed until after the deadline for filing appeals in a given tax year, the owner of the newly  
26 constructed property who is aggrieved by the assessment of the property may appeal this  
27 assessment the following year to the county board of equalization in accordance with chapter  
28 138, RSMo, and may pay any taxes under protest in accordance with section 139.031, RSMo;  
29 **provided however, that such payment under protest shall not be required as a condition**  
30 **of appealing to the county board of equalization.** The collector shall impound such protested  
31 taxes and shall not disburse such taxes until resolution of the appeal.

32 5. The increase in assessed valuation resulting from the implementation of the provisions  
33 of this section shall be considered new construction and improvements under the provisions of  
34 this chapter.

35 6. In counties which adopt the provisions of subsections 1 to 7 of this section, an amount  
36 not to exceed ten percent of all ad valorem property tax collections on newly constructed and  
37 occupied residential property allocable to each taxing authority within counties of the first  
38 classification having a population of nine hundred thousand or more, one-tenth of one percent  
39 of all ad valorem property tax collections allocable to each taxing authority within all other  
40 counties of the first classification and one-fifth of one percent of all ad valorem property tax  
41 collections allocable to each taxing authority within counties of the second, third and fourth  
42 classifications and any county of the first classification having a population of at least eighty-two  
43 thousand inhabitants, but less than eighty-two thousand one hundred inhabitants, in addition to  
44 the amount prescribed by section 137.720 shall be deposited into the assessment fund of the  
45 county for collection costs.

46 7. For purposes of figuring the tax due on such newly constructed residential property,  
47 the assessor or the board of equalization shall place the full amount of the assessed valuation on  
48 the tax book upon the first day of the month following occupancy. Such assessed valuation shall  
49 be taxed for each month of the year following such date at its new assessed valuation, and for

50 each month of the year preceding such date at its previous valuation. The percentage derived  
51 from dividing the number of months at which the property is taxed at its new valuation by twelve  
52 shall be applied to the total assessed valuation of the new construction and improvements, and  
53 such product shall be included in the next year's base for the purposes of figuring the next year's  
54 tax levy rollback. The untaxed percentage shall be considered as new construction and  
55 improvements in the following year and shall be exempt from the rollback provisions.

56 8. Subsections 1 to 7 of this section shall be effective in those counties including any  
57 city not within a county in which the governing body of such county elects to adopt a proposal  
58 to implement the provisions of subsections 1 to 7 of this section. Such subsections shall become  
59 effective in such county on the first day of January of the year following such election.

60 9. In any county which adopts the provisions of subsections 1 to 7 of this section prior  
61 to the first day of June in any year pursuant to subsection 8 of this section, the assessor of such  
62 county shall, upon application of the property owner, remove on a pro rata basis from the tax  
63 book for the current year any residential real property improvements destroyed by a natural  
64 disaster if such property is unoccupied and uninhabitable due to such destruction. On or after  
65 the first day of ~~[June]~~ **July**, the board of equalization shall perform such duties. Any person  
66 claiming such destroyed property shall provide a list of such destroyed property to the county  
67 assessor. The assessor shall have available a supply of appropriate forms on which the claim  
68 shall be made. The assessor may verify all such destroyed property listed to ensure that the  
69 person made a correct statement. Any person who completes such a list and, with intent to  
70 defraud, includes property on the list that was not destroyed by a natural disaster shall, in  
71 addition to any other penalties provided by law, be assessed double the value of any property  
72 fraudulently listed. The list shall be filed by the assessor, after he has provided a copy of the list  
73 to the county collector and the board of equalization, in the office of the county clerk who, after  
74 entering the filing thereof, shall preserve and safely keep them. If the assessor, subsequent to  
75 such destruction, considers such property occupied as provided in subsection 2 of this section,  
76 the assessor shall consider such property new construction and improvements and shall assess  
77 such property accordingly as provided in subsection 1 of this section. For the purposes of this  
78 section, the term "natural disaster" means any disaster due to natural causes such as tornado, fire,  
79 flood, or earthquake.

80 10. Any political subdivision may recover the loss of revenue caused by subsection 9  
81 of this section by adjusting the rate of taxation, to the extent previously authorized by the voters  
82 of such political subdivision, for the tax year immediately following the year of such destruction  
83 in an amount not to exceed the loss of revenue caused by this section.

137.115. 1. All other laws to the contrary notwithstanding, the assessor or the assessor's  
2 deputies in all counties of this state including the city of St. Louis shall annually make a list of  
3 all real and tangible personal property taxable in the assessor's city, county, town or district.



4 Except as otherwise provided in subsection 3 of this section and section 137.078, the assessor  
5 shall annually assess all personal property at thirty-three and one-third percent of its true value  
6 in money as of January first of each calendar year. The assessor shall annually assess all real  
7 property, including any new construction and improvements to real property, and possessor  
8 interests in real property at the percent of its true value in money set in subsection 5 of this  
9 section. **The true value in money of any possessor interest in real property in subclass (3),  
10 where such real property is on or lies within the ultimate airport boundary as shown by  
11 a federal airport layout plan, as defined by 14 CFR 151.5, of a commercial airport having  
12 a FAR Part 139 certification and owned by a political subdivision, shall be the otherwise  
13 applicable true value in money of any such possessor interest in real property, less the total  
14 dollar amount of costs paid by a party, other than the political subdivision, towards any  
15 new construction or improvements on such real property completed after January 1, 2008,  
16 and which are included in the above-mentioned possessor interest, regardless of the year  
17 in which such costs were incurred or whether such costs were considered in any prior year.**  
18 The assessor shall annually assess all real property in the following manner: new assessed  
19 values shall be determined as of January first of each odd-numbered year and shall be entered  
20 in the assessor's books; those same assessed values shall apply in the following even-numbered  
21 year, except for new construction and property improvements which shall be valued as though  
22 they had been completed as of January first of the preceding odd-numbered year. The assessor  
23 may call at the office, place of doing business, or residence of each person required by this  
24 chapter to list property, and require the person to make a correct statement of all taxable tangible  
25 personal property owned by the person or under his or her care, charge or management, taxable  
26 in the county. On or before January first of each even-numbered year, the assessor shall prepare  
27 and submit a two-year assessment maintenance plan to the county governing body and the state  
28 tax commission for their respective approval or modification. The county governing body shall  
29 approve and forward such plan or its alternative to the plan to the state tax commission by  
30 February first. If the county governing body fails to forward the plan or its alternative to the  
31 plan to the state tax commission by February first, the assessor's plan shall be considered  
32 approved by the county governing body. If the state tax commission fails to approve a plan and  
33 if the state tax commission and the assessor and the governing body of the county involved are  
34 unable to resolve the differences, in order to receive state cost-share funds outlined in section  
35 137.750, the county or the assessor shall petition the administrative hearing commission, by May  
36 first, to decide all matters in dispute regarding the assessment maintenance plan. Upon  
37 agreement of the parties, the matter may be stayed while the parties proceed with mediation or  
38 arbitration upon terms agreed to by the parties. The final decision of the administrative hearing  
39 commission shall be subject to judicial review in the circuit court of the county involved. In the  
40 event a valuation of subclass (1) real property within any county with a charter form of

41 government, or within a city not within a county, is made by a computer, computer-assisted  
42 method or a computer program, the burden of proof, supported by clear, convincing and cogent  
43 evidence to sustain such valuation, shall be on the assessor at any hearing or appeal. In any such  
44 county, unless the assessor proves otherwise, there shall be a presumption that the assessment  
45 was made by a computer, computer-assisted method or a computer program. Such evidence  
46 shall include, but shall not be limited to, the following:

47 (1) The findings of the assessor based on an appraisal of the property by generally  
48 accepted appraisal techniques; and

49 (2) The purchase prices from sales of at least three comparable properties and the  
50 address or location thereof. As used in this [paragraph] **subdivision**, the word "comparable"  
51 means that:

52 (a) Such sale was closed at a date relevant to the property valuation; and

53 (b) Such properties are not more than one mile from the site of the disputed property,  
54 except where no similar properties exist within one mile of the disputed property, the nearest  
55 comparable property shall be used. Such property shall be within five hundred square feet in  
56 size of the disputed property, and resemble the disputed property in age, floor plan, number of  
57 rooms, and other relevant characteristics.

58 2. Assessors in each county of this state and the city of St. Louis may send personal  
59 property assessment forms through the mail.

60 3. The following items of personal property shall each constitute separate subclasses of  
61 tangible personal property and shall be assessed and valued for the purposes of taxation at the  
62 following percentages of their true value in money:

63 (1) Grain and other agricultural crops in an unmanufactured condition, one-half of one  
64 percent;

65 (2) Livestock, twelve percent;

66 (3) Farm machinery, twelve percent;

67 (4) Motor vehicles which are eligible for registration as and are registered as historic  
68 motor vehicles pursuant to section 301.131, RSMo, and aircraft which are at least twenty-five  
69 years old and which are used solely for noncommercial purposes and are operated less than fifty  
70 hours per year or aircraft that are home built from a kit, five percent;

71 (5) Poultry, twelve percent; and

72 (6) Tools and equipment used for pollution control and tools and equipment used in  
73 retooling for the purpose of introducing new product lines or used for making improvements to  
74 existing products by any company which is located in a state enterprise zone and which is  
75 identified by any standard industrial classification number cited in subdivision (6) of section  
76 135.200, RSMo, twenty-five percent.

77           4. The person listing the property shall enter a true and correct statement of the property,  
78 in a printed blank prepared for that purpose. The statement, after being filled out, shall be signed  
79 and either affirmed or sworn to as provided in section 137.155. The list shall then be delivered  
80 to the assessor.

81           5. All subclasses of real property, as such subclasses are established in section 4(b) of  
82 article X of the Missouri Constitution and defined in section 137.016, shall be assessed at the  
83 following percentages of true value:

- 84           (1) For real property in subclass (1), nineteen percent;
- 85           (2) For real property in subclass (2), twelve percent; and
- 86           (3) For real property in subclass (3), thirty-two percent.

87           6. Manufactured homes, as defined in section 700.010, RSMo, which are actually used  
88 as dwelling units shall be assessed at the same percentage of true value as residential real  
89 property for the purpose of taxation. The percentage of assessment of true value for such  
90 manufactured homes shall be the same as for residential real property. If the county collector  
91 cannot identify or find the manufactured home when attempting to attach the manufactured  
92 home for payment of taxes owed by the manufactured home owner, the county collector may  
93 request the county commission to have the manufactured home removed from the tax books, and  
94 such request shall be granted within thirty days after the request is made; however, the removal  
95 from the tax books does not remove the tax lien on the manufactured home if it is later identified  
96 or found. A manufactured home located in a manufactured home rental park, rental community  
97 or on real estate not owned by the manufactured home owner shall be considered personal  
98 property. A manufactured home located on real estate owned by the manufactured home owner  
99 may be considered real property.

100           7. Each manufactured home assessed shall be considered a parcel for the purpose of  
101 reimbursement pursuant to section 137.750, unless the manufactured home has been converted  
102 to real property in compliance with section 700.111, RSMo, and assessed as a realty  
103 improvement to the existing real estate parcel.

104           8. Any amount of tax due and owing based on the assessment of a manufactured home  
105 shall be included on the personal property tax statement of the manufactured home owner unless  
106 the manufactured home has been converted to real property in compliance with section 700.111,  
107 RSMo, in which case the amount of tax due and owing on the assessment of the manufactured  
108 home as a realty improvement to the existing real estate parcel shall be included on the real  
109 property tax statement of the real estate owner.

110           9. The assessor of each county and each city not within a county shall use the trade-in  
111 value published in the October issue of the National Automobile Dealers' Association Official  
112 Used Car Guide, or its successor publication, as the recommended guide of information for  
113 determining the true value of motor vehicles described in such publication. In the absence of

114 a listing for a particular motor vehicle in such publication, the assessor shall use such  
115 information or publications which in the assessor's judgment will fairly estimate the true value  
116 in money of the motor vehicle.

117 10. Before the assessor may increase the assessed valuation of any parcel of subclass (1)  
118 real property by more than fifteen percent since the last assessment, excluding increases due to  
119 new construction or improvements, the assessor shall conduct a physical inspection of such  
120 property.

121 11. If a physical inspection is required, pursuant to subsection 10 of this section, the  
122 assessor shall notify the property owner of that fact in writing and shall provide the owner clear  
123 written notice of the owner's rights relating to the physical inspection. If a physical inspection  
124 is required, the property owner may request that an interior inspection be performed during the  
125 physical inspection. The owner shall have no less than thirty days to notify the assessor of a  
126 request for an interior physical inspection.

127 12. A physical inspection, as required by subsection 10 of this section, shall include, but  
128 not be limited to, an on-site personal observation and review of all exterior portions of the land  
129 and any buildings and improvements to which the inspector has or may reasonably and lawfully  
130 gain external access, and shall include an observation and review of the interior of any buildings  
131 or improvements on the property upon the timely request of the owner pursuant to subsection  
132 11 of this section. Mere observation of the property via a "drive-by inspection" or the like shall  
133 not be considered sufficient to constitute a physical inspection as required by this section.

134 13. The provisions of subsections 11 and 12 of this section shall only apply in any  
135 county with a charter form of government with more than one million inhabitants.

136 14. A county or city collector may accept credit cards as proper form of payment of  
137 outstanding property tax or license due. No county or city collector may charge surcharge for  
138 payment by credit card which exceeds the fee or surcharge charged by the credit card bank,  
139 processor, or issuer for its service. A county or city collector may accept payment by electronic  
140 transfers of funds in payment of any tax or license and charge the person making such payment  
141 a fee equal to the fee charged the county by the bank, processor, or issuer of such electronic  
142 payment.

143 15. Any county or city not within a county in this state may, by an affirmative vote of  
144 the governing body of such county, opt out of the provisions of this section and sections  
145 137.073, 138.060, and 138.100, RSMo, as enacted by house bill no. 1150 of the ninety-first  
146 general assembly, second regular session and section 137.073 as modified by [this act] **house**  
147 **committee substitute for senate substitute for senate committee substitute for senate bill**  
148 **no. 960, ninety-second general assembly, second regular session**, for the next year of the  
149 general reassessment, prior to January first of any year. No county or city not within a county  
150 shall exercise this opt-out provision after implementing the provisions of this section and

sections 137.073, 138.060, and 138.100, RSMo, as enacted by house bill no. 1150 of the ninety-first general assembly, second regular session and section 137.073 as modified by [this act] **house committee substitute for senate substitute for senate committee substitute for senate bill no. 960, ninety-second general assembly, second regular session**, in a year of general reassessment. For the purposes of applying the provisions of this subsection, a political subdivision contained within two or more counties where at least one of such counties has opted out and at least one of such counties has not opted out shall calculate a single tax rate as in effect prior to the enactment of house bill no. 1150 of the ninety-first general assembly, second regular session. A governing body of a city not within a county or a county that has opted out under the provisions of this subsection may choose to implement the provisions of this section and sections 137.073, 138.060, and 138.100, RSMo, as enacted by house bill no. 1150 of the ninety-first general assembly, second regular session, and section 137.073 as modified by [this act] **house committee substitute for senate substitute for senate committee substitute for senate bill no. 960, ninety-second general assembly, second regular session**, for the next year of general reassessment, by an affirmative vote of the governing body prior to December thirty-first of any year.

16. The governing body of any city of the third classification with more than twenty-six thousand three hundred but fewer than twenty-six thousand seven hundred inhabitants located in any county that has exercised its authority to opt out under subsection 15 of this section may levy separate and differing tax rates for real and personal property only if such city bills and collects its own property taxes or satisfies the entire cost of the billing and collection of such separate and differing tax rates. Such separate and differing rates shall not exceed such city's tax rate ceiling.

**17. The assessor in any county with a charter form of government and with more than one million inhabitants shall, except as otherwise provided by law, assess all real property in subclasses (1) and (3) on a uniform timetable and with uniform taxpayer rights and privileges, including without limitation simultaneous notices to owners of property in both such subclasses.**

137.180. 1. Whenever any assessor shall increase the valuation of any real property he shall forthwith notify the record owner of such increase, either in person, or by mail directed to the last known address; every such increase in assessed valuation made by the assessor shall be subject to review by the county board of equalization whereat the landowner shall be entitled to be heard, and the notice to the landowner shall so state.

2. **Effective January 1, 2009, for all counties with a charter form of government, whenever any assessor shall increase the valuation of any real property, he or she shall forthwith notify the record owner on or before June fifteenth of such increase and, in a year of general reassessment, the county shall notify the record owner of the projected tax**

10 liability likely to result from such an increase, either in person, or by mail directed to the  
11 last known address; every such increase in assessed valuation made by the assessor shall  
12 be subject to review by the county board of equalization whereat the landowner shall be  
13 entitled to be heard, and the notice to the landowner shall so state. Notice of the projected  
14 tax liability from the county shall accompany the notice of increased valuation from the  
15 assessor.

16 3. Effective January 1, 2011, for all counties not subject to the provisions of  
17 subsection 2 of this section or subsection 2 of section 137.355, whenever any assessor shall  
18 increase the valuation of any real property, he or she shall forthwith notify the record  
19 owner on or before June fifteenth of such increase and, in a year of general reassessment,  
20 the county shall notify the record owner of the projected tax liability likely to result from  
21 such an increase, either in person, or by mail directed to the last known address; every  
22 such increase in assessed valuation made by the assessor shall be subject to review by the  
23 county board of equalization whereat the landowner shall be entitled to be heard, and the  
24 notice to the landowner shall so state. Notice of the projected tax liability from the county  
25 shall accompany the notice of increased valuation from the assessor.

26 4. The notice of projected tax liability, required under subsections 2 and 3 of this  
27 section, from the county shall include:

- 28 (1) Record owner's name, address, and the parcel number of the property;  
29 (2) A list of all political subdivisions levying a tax upon the property of the record  
30 owner;  
31 (3) The projected tax rate for each political subdivision levying a tax upon the  
32 property of the record owner, and the purpose for each levy of such political subdivisions;  
33 (4) The previous year's tax rates for each individual tax levy imposed by each  
34 political subdivision levying a tax upon the property of the record owner;  
35 (5) The tax rate ceiling for each levy imposed by each political subdivision levying  
36 a tax upon the property of the record owner;  
37 (6) The contact information for each political subdivision levying a tax upon the  
38 property of the record owner;  
39 (7) A statement identifying any projected tax rates for political subdivisions levying  
40 a tax upon the property of the record owner, which were not calculated and provided by  
41 the political subdivision levying the tax; and  
42 (8) The total projected property tax liability of the taxpayer.

137.243. 1. To determine the "projected tax liability" required by subsections 2  
2 and 3 of section 137.180, subsection 2 of section 137.355, and subsection 2 of section  
3 137.490, the assessor, on or before March first of each tax year, shall provide the clerk with  
4 the assessment book which for this purpose shall contain the real estate values for that

5 year, the prior year's state assessed values, and the prior year's personal property values.  
6 On or before March fifteenth, the clerk shall make out an abstract of the assessment book  
7 showing the aggregate amounts of different kinds of real, personal, and other tangible  
8 property and the valuations of each for each political subdivision in the county, or in the  
9 city for any city not within a county, entitled to levy ad valorem taxes on property except  
10 for municipalities maintaining their own tax or assessment books. The governing body of  
11 each political subdivision or a person designated by the governing body shall use such  
12 information to informally project a nonbinding tax levy for that year and return such  
13 projected tax levy to the clerk no later than April eighth. The clerk shall forward such  
14 information to the collector who shall then calculate and, no later than April thirtieth,  
15 provide to the assessor the projected tax liability for each real estate parcel for which the  
16 assessor intends to mail a notice of increase pursuant to sections 137.180, 137.355, and  
17 137.490.

18 2. Political subdivisions located at least partially within two or more counties,  
19 which are subject to divergent time requirements, shall comply with all requirements  
20 applicable to each such county and may utilize the most recent available information to  
21 satisfy such requirements.

22 3. Failure by an assessor to timely provide the assessment book or notice of  
23 increased assessed value, as provided in this section, may result in the state tax commission  
24 withholding all or a part of the moneys provided under section 137.720 and all state per  
25 parcel reimbursement funds which would otherwise be made available to such assessor.

26 4. Failure by a political subdivision to provide the clerk with a projected tax levy  
27 in the time prescribed under this section shall result in a twenty percent reduction in such  
28 political subdivision's tax rate for the tax year, unless such failure is a direct result of a  
29 delinquency in the provision of, or failure to provide, information required by this section  
30 by the assessor or the clerk. If a political subdivision fails to provide the projected tax rate  
31 as provided in this section, the clerk shall notify the state auditor who shall, within seven  
32 days of receiving such notice, estimate a non-binding tax levy for such political subdivision  
33 and return such to the clerk. The clerk shall notify the state auditor of any applicable  
34 reduction to a political subdivision's tax rate.

35 5. Any taxing district wholly within a county with a township form of government  
36 may, through a request submitted by the county clerk, request that the state auditor's  
37 office estimate a nonbinding projected tax rate based on the information provided by the  
38 county clerk. The auditor's office shall return the projected tax rate to the county clerk  
39 no later than April eighth.

40 6. The clerk shall deliver the abstract of the assessment book to each taxing district  
41 with a notice stating that their projected tax rates be returned to the clerk by April eighth.

137.245. 1. The assessor[, except in St. Louis City,] shall make out and return to the county governing body, on or before the [thirty-first] **first** day of [May] **July** in every year, the assessor's book, verified by an affidavit annexed thereto, in the following words:

"..... being duly sworn, makes oath and says that such person has made diligent efforts to ascertain all the taxable property being or situate, on the first day of January last past, in the county of which such person is assessor; that, so far as such person has been able to ascertain the same, it is correctly set forth in the foregoing book, in the manner and the value thereof stated therein, according to the mode required by law".

2. The clerk of the county governing body shall immediately make out an abstract of the assessment book, showing aggregate footings of the different columns, so as to set forth the aggregate amounts of the different kinds of real and tangible personal property and the valuation thereof, and forward the abstract to the state tax commission. Failure of the clerk to make out and forward the abstract to the state tax commission on or before the twentieth day of [June] **July** is a misdemeanor.

3. The clerk of the county governing body in all counties, and the assessor in St. Louis City, shall make out an abstract of the assessment book showing the aggregate amounts of different kinds of real, personal and other tangible property and the valuations of each for each political subdivision in the county entitled to levy ad valorem taxes on property except for municipalities maintaining their own tax or assessment books. The clerk of each county, and the assessor in St. Louis City, shall forward a copy of the aggregate valuation listed in the tax book for each political subdivision, except counties and municipalities maintaining their own tax or assessment books, to the governing body of the subdivision by the [first] **twentieth** day of July of each year. In any county which contains a city with a population of one hundred thousand or more inhabitants which is located within a county of the first classification that adjoins no other county of the first classification, the clerk of the county shall provide the final revised assessed valuation listed in the tax book for each school district within the county to each such district on or before the fifteenth day of August of each year. The clerk of any county of the first classification with a charter form of government and with more than six hundred thousand but less than seven hundred thousand inhabitants shall forward a copy of the aggregate valuation listed in the tax book for school districts within the county to each such district by the fifteenth day of [June] **July** of each year.

137.275. Every person who thinks himself aggrieved by the assessment of his property may appeal to the county board of equalization, in person, by attorney or agent, or in writing. **Such appeals shall be lodged with the county board of equalization on or before the second Monday in July.**

137.335. The state tax commission shall design the necessary assessment blanks, which shall contain a classification of all tangible personal property, and the blanks shall be furnished



3 to the county assessor sixty days before January first of each year. After receiving the form of  
4 the assessment blanks, the assessor or his deputies shall, between the first day of January and  
5 the [fifteenth] **first** day of [May] **July** of each year, [unless the time be extended for good cause  
6 shown by order of the county commission for a period expiring not later than May thirty-first,]  
7 make and complete a list of all real and tangible personal property taxable by the county and  
8 assess the property at its true value in money.

137.355. **1.** If an assessor increases the valuation of any tangible personal property as  
2 estimated in the itemized list furnished to the assessor, and if an assessor increases the valuation  
3 of any real property, he shall forthwith notify the record owner of the increase either in person  
4 or by mail directed to the last known address, and if the address of the owner is unknown notice  
5 shall be given by publication in two newspapers published in the county.

6 **2. Effective January 1, 2011, if an assessor increases the valuation of any real**  
7 **property, the assessor, on or before June fifteenth, shall notify the record owner of the**  
8 **increase and, in a year of general reassessment, the county shall notify the record owner**  
9 **of the projected tax liability likely to result from such an increase either in person or by**  
10 **mail directed to the last known address, and, if the address of the owner is unknown, notice**  
11 **shall be given by publication in two newspapers published in the county. Notice of the**  
12 **projected tax liability from the county shall accompany the notice of increased valuation**  
13 **from the assessor.**

14 **3. The notice of projected tax liability, required under subsection 2 of this section,**  
15 **from the county shall include:**

16 **(1) Record owner's name, address, and the parcel number of the property;**

17 **(2) A list of all political subdivisions levying a tax upon the property of the record**  
18 **owner;**

19 **(3) The projected tax rate for each political subdivision levying a tax upon the**  
20 **property of the record owner, and the purpose for each levy of such political subdivisions;**

21 **(4) The previous year's tax rates for each individual tax levy imposed by each**  
22 **political subdivision levying a tax upon the property of the record owner;**

23 **(5) The tax rate ceiling for each levy imposed by each political subdivision levying**  
24 **a tax upon the property of the record owner;**

25 **(6) The contact information for each political subdivision levying a tax upon the**  
26 **property of the record owner;**

27 **(7) A statement identifying any projected tax rates for political subdivisions levying**  
28 **a tax upon the property of the record owner, which were not calculated and provided by**  
29 **the political subdivision levying the tax; and**

30 **(8) The total projected property tax liability of the taxpayer.**

137.375. 1. The assessor shall make out and return to the county commission, on or before the [fifteenth] **first** day of [May] **July** in every year, [unless such time be extended as provided in section 137.335,] the assessor's book, verified by his affidavit annexed thereto, in the following words:

..... being duly sworn makes oath and says that he has made diligent efforts to ascertain all the taxable property being or situate on the first day of January last past, in the county of which he is assessor; that, so far as he has been able to ascertain the same, it is correctly set forth in the foregoing book, in the manner and the value thereof stated therein, according to the mode required by law.

2. The clerk of the county commission shall immediately make out an abstract of the assessment book, showing aggregate footings of the different columns, so as to set forth the aggregate amounts of the different kinds of real and tangible personal property and the valuation thereof, and forward the abstract to the state tax commission.

3. Upon failure to make out and forward the abstract to the state tax commission on or before the [tenth] **twentieth** day of [June] **July** or within the additional time allowed by the county commission, the clerk shall upon conviction be deemed guilty of a misdemeanor.

137.390. After the assessor's book shall be corrected and adjusted according to law, but not later than September twentieth of each year, **or in the case of any city not within a county or counties with a charter form of government, not later than October first**, the county commission shall ascertain the sum necessary to be raised for county purposes, and fix the rate of taxes on the several subjects of taxation so as to raise the required sum, and the same shall be entered in proper columns in the tax book.

137.490. 1. The assessor, or his deputies under his direction, shall assess all the taxable real property within the city and all tangible personal property taxable by the city under the laws of this state in the manner provided in sections 137.485 to 137.550 and as otherwise provided by law, and for that purpose the assessor may divide and assign the work or any of it among them. They shall commence their assessment on the first day of January in each year and complete the assessment, and the deputies make their final reports thereof to the assessor, on or before the first day of [April] **July** next following. The assessor shall see that the assessment is made uniform and equal throughout the city. If the assessor proposes to increase any assessment of real property, he shall give notice of the fact to the person owning the property affected, his agent or representative, by personal notice, or by mail directed to the last known address.

2. **Effective January 1, 2009, the assessor, or his or her deputies under his or her direction, shall commence their assessment on the first day of January in each year and complete the assessment, and the deputies make their final reports thereof to the assessor, on or before the first day of March next following. The assessor shall see that the**

assessment is made uniform and equal throughout the city. If the assessor proposes to increase any assessment of real property, the assessor shall, on or before the fifteenth day of June, give notice of the fact and, in a year of general reassessment, the city shall provide notice of the projected tax liability likely to result from such an increase to the person owning the property affected, his or her agent or representative, by personal notice, or by mail directed to the last known address. Notice of the projected tax liability from the city shall accompany the notice of increased valuation from the assessor.

3. The notice of projected tax liability, required under subsection 2 of this section, from the city shall include:

(1) Record owner's name, address, and the parcel number of the property;

(2) A list of all political subdivisions levying a tax upon the property of the record owner;

(3) The projected tax rate for each political subdivision levying a tax upon the property of the record owner, and the purpose for each levy of such political subdivisions;

(4) The previous year's tax rates for each individual tax levy imposed by each political subdivision levying a tax upon the property of the record owner;

(5) The tax rate ceiling for each levy imposed by each political subdivision levying a tax upon the property of the record owner;

(6) The contact information for each political subdivision levying a tax upon the property of the record owner;

(7) A statement identifying any projected tax rates for political subdivisions levying a tax upon the property of the record owner, which were not calculated and provided by the political subdivision levying the tax; and

(8) The total projected property tax liability of the taxpayer.

137.510. The assessor shall make up the assessment plat books or records in convenient alphabetical or numerical order from the reports made by the deputy assessors, the lists, statements or returns made of real or tangible personal property, his own view, or the best information he can otherwise obtain, and complete said assessment plat books or records on or before [the first Monday in May] **July first** of each year.

137.515. After the assessment plat books or records have been corrected, the assessor shall make an abstract thereof showing the amount of the several kinds of property assessed and specifying the amount of value of all taxable property within the city, and certify thereon that the same is a true and correct abstract of all such property in the city so far as he has been able to ascertain. One copy of the abstract, verified by his oath, shall be delivered on or before the twentieth day of [June] **July** to the mayor, and another to the state tax commission.

137.720. 1. A percentage of all ad valorem property tax collections allocable to each taxing authority within the county and the county shall be deducted from the collections of taxes

3 each year and shall be deposited into the assessment fund of the county as required pursuant to  
4 section 137.750. The percentage shall be one-half of one percent for all counties of the first and  
5 second classification and cities not within a county and one percent for counties of the third and  
6 fourth classification.

7         2. For counties of the first classification, counties with a charter form of government,  
8 and any city not within a county, an additional one-eighth of one percent of all ad valorem  
9 property tax collections shall be deducted from the collections of taxes each year and shall be  
10 deposited into the assessment fund of the county as required pursuant to section 137.750, and  
11 for counties of the second, third, and fourth classification, an additional [one-quarter] **one-half**  
12 of one percent of all ad valorem property tax collections shall be deducted from the collections  
13 of taxes each year and shall be deposited into the assessment fund of the county as required  
14 pursuant to section 137.750, provided that such additional amounts shall not exceed one hundred  
15 **twenty-five** thousand dollars in any year for any county of the first classification and any county  
16 with a charter form of government and [fifty] **seventy-five** thousand dollars in any year for any  
17 county of the second, third, or fourth classification.

18         3. The county shall bill any taxing authority collecting its own taxes. The county may  
19 also provide additional moneys for the fund. To be eligible for state cost-share funds provided  
20 pursuant to section 137.750, every county shall provide from the county general revenue fund  
21 an amount equal to an average of the three most recent years of the amount provided from  
22 general revenue to the assessment fund; provided, however, that capital expenditures and  
23 equipment expenses identified in a memorandum of understanding signed by the county's  
24 governing body and the county assessor prior to transfer of county general revenue funds to the  
25 assessment fund shall be deducted from a year's contribution before computing the three-year  
26 average, except that a lesser amount shall be acceptable if unanimously agreed upon by the  
27 county assessor, the county governing body, and the state tax commission. The county shall  
28 deposit the county general revenue funds in the assessment fund as agreed to in its original or  
29 amended maintenance plan, state reimbursement funds shall be withheld until the amount due  
30 is properly deposited in such fund.

31         4. [Four years following the effective date, the state tax commission shall conduct a  
32 study to determine the impact of increased fees on assessed valuation.

33         5.] **For all years beginning on or after January 1, 2010**, any [increase to the portion  
34 of] property tax collections deposited into the county assessment funds provided for in  
35 subsection 2 of this section shall be disallowed in any year in which the state tax commission  
36 [certifies an equivalent sales ratio for the county of less than or equal to thirty-one and two-thirds  
37 percent pursuant to the provisions of section 138.395, RSMo] **notifies the county that state**  
38 **assessment reimbursement funds have been withheld from the county for three consecutive**

39 **quarters due to noncompliance by the assessor or county commission with the county's**  
40 **assessment maintenance plan.**

41 [6.] **5.** The provisions of subsections 2[, 4, and 5] **and 4** of this section shall expire on  
42 December 31, [2009] **2015.**

137.721. Notwithstanding the provisions of section 137.720, in all counties which  
2 become counties of the first classification after September 1, [1998] **1996**, one percent of all ad  
3 valorem taxes allocable to the county and each taxing authority within the county shall continue  
4 to be deducted from taxes collected on the first five hundred million dollars of assessed  
5 valuation, and one-half percent collected on the remainder, and deposited in the assessment fund.  
6 The one-percent fee shall be assigned among the political subdivisions by the assessor, who shall  
7 determine the percentage of total valuation in the county divided into five hundred million  
8 dollars. The collector shall retain one percent of that percentage of each political subdivision's  
9 property taxes, and one-half percent of the remainder, for the assessment fund.

137.1018. 1. The commission shall ascertain the statewide average rate of property  
2 taxes levied the preceding year, based upon the total assessed valuation of the railroad and street  
3 railway companies and the total property taxes levied upon the railroad and street railway  
4 companies. It shall determine total property taxes levied from reports prescribed by the  
5 commission from the railroad and street railway companies. Total taxes levied shall not include  
6 revenues from the surtax on subclass three real property.

7 2. The commission shall report its determination of average property tax rate for the  
8 preceding year, together with the taxable distributable assessed valuation of each freight line  
9 company for the current year to the director no later than October first of each year.

10 3. Taxes on property of such freight line companies shall be collected at the state level  
11 by the director on behalf of the counties and other local public taxing entities and shall be  
12 distributed in accordance with sections 137.1021 and 137.1024. The director shall tax such  
13 property based upon the distributable assessed valuation attributable to Missouri of each freight  
14 line company, using the average tax rate for the preceding year of the railroad and street railway  
15 companies certified by the commission. Such tax shall be due and payable on or before  
16 December thirty-first of the year levied and, if it becomes delinquent, shall be subject to a  
17 penalty equal to that specified in section 140.100, RSMo.

18 **4. (1) As used in this subsection, the following terms mean:**

19 **(a) "Eligible expenses", expenses incurred in this state to manufacture, maintain,**  
20 **or improve a freight line company's qualified rolling stock;**

21 **(b) "Qualified rolling stock", any freight, stock, refrigerator, or other railcars**  
22 **subject to the tax levied under this section.**

23 **(2) For all taxable years beginning on or after January 1, 2009, a freight line**  
24 **company shall be allowed a credit against the tax levied under this section for the**

25 **applicable tax year. The tax credit amount shall be equal to the amount of eligible**  
26 **expenses incurred during the calendar year immediately preceding the tax year for which**  
27 **the credit under this section is claimed. The amount of the tax credit issued shall not**  
28 **exceed the freight line company's liability for the tax levied under this section for the tax**  
29 **year for which the credit is claimed.**

30 **(3) A freight line company may apply for the credit by submitting to the**  
31 **commission an application in the form prescribed by the state tax commission.**

32 **(4) The state shall reimburse, on an annual basis, any political subdivision of this**  
33 **state for any decrease in revenue due to the provisions of this section.**

138.010. 1. Except as otherwise provided by law, in every county in this state there  
2 shall be a county board of equalization consisting of the commissioners of the county  
3 commission, the county assessor as a nonvoting member, the county surveyor, and the county  
4 clerk who shall be secretary of the board without a vote. The county commissioners shall also  
5 appoint two additional members to the board who shall be citizens of the county, but not officers  
6 of the county and, for such additional members appointed after August 28, 2007, not related to  
7 any member of the county board of equalization within the third degree of consanguinity, who  
8 shall have some level of experience as determined by the county commission as a real estate  
9 broker, real estate appraiser, home builder, property developer, lending officer, or investor in  
10 real estate before such member's appointment to the board. The assessor or a member of the  
11 assessor's staff shall be present at all board of equalization hearings, and shall have the right to  
12 present evidence pertaining to any assessment matter before the board.

13 2. Except as provided in subsection 3 of this section, this board shall meet at the office  
14 of the county clerk on the [second] **third** Monday of July of each year.

15 3. Upon a finding by the board that it is necessary in order to fairly hear all cases arising  
16 from a general reassessment, the board may begin meeting after [May thirty-first] **July first** in  
17 any applicable year to timely consider any appeal or complaint resulting from an evaluation  
18 made during a general reassessment of all taxable real property and possessory interests in the  
19 county.

138.050. The following rules shall be observed by county boards of equalization:

2 (1) They shall raise the valuation of all tracts or parcels of land and all tangible personal  
3 property as in their opinion have been returned below their real value; but, after the board has  
4 raised the valuation of such property, it shall give notice of the fact, specifying the property and  
5 the amount raised, to the persons owning or controlling the same, by personal notice, or through  
6 the mail if address is known, or if address is unknown, by notice in one issue of any newspaper  
7 published within the county at least once a week, and that said board shall meet on the [second]  
8 **third** Monday in [August] **July**, to hear reasons, if any be given, why such increase should not  
9 be made; the board shall meet on the [second] **third** Monday in [August] **July** in each year to

10 hear any person relating to any such increase in valuation. **In any county with a charter form**  
11 **of government or any city not within a county, the board shall complete all business by the**  
12 **fourth Saturday in August. Any county of the first, second, third, or fourth classification**  
13 **shall complete all business by July thirty-first;**

14 (2) They shall reduce the valuation of such tracts or parcels of land or any tangible  
15 personal property which, in their opinion, has been returned above its true value as compared  
16 with the average valuation of all the real and tangible personal property of the county.

138.090. 1. Except as provided in subsection 2 of this section, the county board of  
2 equalization in first class counties shall meet on the first Monday in [June] **July** of each year.

3 2. Upon a finding by the board that it is necessary in order to fairly hear all cases arising  
4 from a general reassessment, the board may begin meeting after [May thirty-first] **July first** in  
5 any applicable year to timely consider any appeal or complaint resulting from an evaluation  
6 made during a general reassessment of all taxable real property and possessory interests in the  
7 county. There shall be no presumption that the assessor's valuation is correct.

138.100. 1. The following rules shall be observed by such county boards of  
2 equalization:

3 (1) They shall raise the valuation of all tracts or parcels of land and all tangible personal  
4 property as in their opinion have been returned below their real value; but, after the board has  
5 raised the valuation of such property, notice shall be given that said valuation of such property  
6 has been increased and a hearing shall be granted; such notice shall be in writing and shall be  
7 directed to the owner of the property or the person controlling the same, at his last address as  
8 shown by the records in the assessor's office, and shall describe the property and the value  
9 thereof as increased; such notice may be by personal service or by mail and if the address of  
10 such person or persons is unknown, notice may be given by publication in two newspapers  
11 published within the county; such notice shall be served, mailed or published at least five days  
12 prior to the date on which said hearing shall be held at which objections, if any, may be made  
13 against said increased assessment;

14 (2) They shall reduce the valuation of such tracts or parcels of land or of any tangible  
15 personal property which, in their opinion, has been returned above its true value as compared  
16 with the average valuation of all the real and tangible personal property of the county.

17 2. Such hearings shall end on the [last Saturday] **thirty-first day** of July of each year,  
18 **except in any city not within a county or any county with a charter form of government,**  
19 **in which such hearings shall end by the fourth Saturday in August;** provided, that the  
20 estimated true value of personal property as shown on any itemized personal property return  
21 shall not be conclusive on the assessor or prevent the assessor from increasing such valuation.  
22 Provided further that said board of equalization may meet thereafter at least once a month for  
23 the purpose of hearing allegations of erroneous assessments, double assessments and clerical

24 errors, and upon satisfactory proof thereof shall correct such errors and certify the same to the  
25 county clerk and county collector.

26 3. The board of equalization in all counties with a charter form of government shall  
27 provide the taxpayer with written findings of fact and a written basis for the board's decision  
28 regarding any parcel of real property which is the subject of a hearing before any board of  
29 equalization.

30 4. The provisions of subsection 3 of this section shall only apply in any county with a  
31 charter form of government with more than one million inhabitants.

138.110. Complaints as to rulings of the county board of equalization in such counties  
2 shall be filed according to law with the state tax commission not later than [August fifteenth]  
3 **September thirtieth** of the year in which such ruling was made.

138.120. 1. The merchants' book and manufacturers' book prepared as prescribed by law  
2 shall be returned by the assessor to the county board of equalization on the [third Monday in  
3 June] **first day of July** of each year, which said board is hereby required to meet at the office  
4 of the clerk of the county commission on the [third] **first** Monday in [June] **July** of each year  
5 for the purpose of equalizing the valuation of merchants' and manufacturers' statements, and to  
6 that end shall have the same powers and shall proceed in the same manner as provided by law,  
7 for the equalization of real and other tangible personal property, so far as is consistent with the  
8 provisions of this chapter.

9 2. After the board shall have raised the valuation of any statement, it shall give notice  
10 of the fact to the person, corporation or firm whose statement shall have been raised in amount,  
11 by not less than five days' notice through the mail, prior to the day of hearing, specifying the  
12 amount of such raise and advising the taxpayer that he may offer objections to such increase as  
13 made.

14 3. The last meeting of said board shall be held not later than the [last Saturday in] **thirty-**  
15 **first day of July** of each year, **except in any city not within a county or any county with a**  
16 **charter form of government, in which such last meeting shall be held not later than the**  
17 **fourth Saturday in August.**

138.170. 1. Except as provided in subsection 4 of this section, the board shall meet on  
2 the [third] **first** Monday in [May] **July**, annually, [and remain in continuous session for at least  
3 three hours of each day, except Saturday, Sunday and holidays, for four weeks] **and may**  
4 **continue to meet as needed until the fourth Saturday in August.**

5 2. The board may subpoena witnesses and order the production of books and papers, and  
6 any member may administer oaths, in relation to any matter within its jurisdiction.

7 3. The board shall hear and determine all appeals summarily, and keep a record of its  
8 proceedings, which shall remain in the assessment division.



9           4. Upon a finding by the board that it is necessary in order to fairly hear all cases arising  
10 from a general reassessment, the board may begin meeting after [May thirty-first] **July first** in  
11 any applicable year to timely consider any appeal or complaint resulting from an evaluation  
12 made during a general reassessment of all taxable real property and possessory interests in the  
13 city.

138.180. Any person may appeal in writing to the board of equalization from the  
2 assessment of his property, which appeal shall specify the matter of which he complains and  
3 which shall be filed at the office of the assessor of the city on or before the second Monday in  
4 [May] **July** of each year, and any person so appealing shall have the right of appeal from  
5 decisions of the local board to the state tax commission as provided by law. There shall be no  
6 presumption that the assessor's valuation is correct.

138.380. It shall be the duty of the state tax commission, and the commissioners shall  
2 have authority, to perform all duties enumerated in this section and such other duties as may be  
3 provided by law:

4           (1) To raise or lower the assessed valuation of any real or tangible personal property,  
5 including the power to raise or lower the assessed valuation of the real or tangible personal  
6 property of any individual, copartnership, company, association or corporation; provided, that  
7 before any such assessment is so raised, notice of the intention of the commission to raise such  
8 assessed valuation and of the time and place at which a hearing thereon will be held, shall be  
9 given to such individual, copartnership, company, association or corporation as provided in  
10 sections 138.460 and 138.470;

11           (2) To require from any officer in this state, on forms prescribed by the commission,  
12 such annual or other reports as shall enable said commission to ascertain the assessed and  
13 equalized value of all real and tangible property listed for taxation, the amount of taxes assessed,  
14 collected and returned, and such other matter as the commission may require, to the end that it  
15 may have complete information concerning the entire subject of revenue and taxation and all  
16 matters and things incidental thereto;

17           (3) To cause to be placed upon the assessment rolls at any time during the year omitted  
18 property which may be discovered to have, for any reason, escaped assessment and taxation, and  
19 to correct any errors that may be found on the assessment rolls and to cause the proper entry to  
20 be made thereon;

21           (4) To investigate the tax laws of other states and countries, to formulate and submit to  
22 the legislature such recommendations as the commission may deem expedient to prevent  
23 evasions of the assessment and taxing laws, whether the tax is specific or general, to secure just,  
24 equal and uniform taxes, and improve the system of assessment and taxation in this state;

25           (5) To prescribe the form of all blanks and books that are used in the assessment and  
26 collection of the general property tax, except as otherwise provided by law; **and**

27           **(6) To develop, or enter into contracts with entities for the development of,**  
28 **computer software programs sufficient to produce the projected tax liability notices**  
29 **required under subsections 2 and 3 of section 137.180, subsection 2 of section 137.355, and**  
30 **subsection 2 of section 137.490. Upon receiving a request, before December 31, 2009, filed**  
31 **by a collector of any county or any city not within the county, the commission shall provide**  
32 **the collector with such computer software programs.**

138.390. 1. [Between the dates of June twentieth and the second Monday in July, 1946,  
2 and between the same dates each year thereafter,] The state tax commission shall equalize the  
3 valuation of real and tangible personal property among the several counties in the state in the  
4 following manner: With the abstracts of all the taxable property in the several counties of the  
5 state and the abstracts of the sales of real estate in such counties as returned by the respective  
6 county clerks and the assessor of the city of St. Louis, the commission shall classify all real  
7 estate situate in cities, towns, and villages, as town lots, and all other real estate as farming lands,  
8 and shall classify all tangible personal property as follows: Banking corporations, railroad  
9 corporations, street railroad corporations, all other corporations, horses, mares and geldings,  
10 mules, asses and jennets, neat cattle, sheep, swine, goats, domesticated small animals and all  
11 other livestock, poultry, power machinery, farm implements, other tangible personal property.

12           2. The **state tax** commission shall equalize the valuation of each class **or subclass of**  
13 **property** thereof among the respective counties of the state in the following manner:

14           (1) It shall add to the valuation of each class, **subclass, or portion thereof**, of the  
15 property, real or tangible personal, of each county which it believes to be valued below its real  
16 value in money such **amount or** percent as will increase the same in each case to its true value;

17           (2) It shall deduct from the valuation of each class, **subclass, or portion thereof**, of the  
18 property, real or tangible personal, of each county which it believes to be valued above its real  
19 value in money such **amount or** percent as will reduce the same in each case to its true value.

138.400. 1. The secretary of the state tax commission shall [transmit] **certify** to each  
2 county clerk and to the assessor in the city of St. Louis [a report showing the percent added to  
3 or deducted from the valuation of the property of his county, specifying the percentage added  
4 to or deducted from the real property and the tangible personal property respectively, denoted  
5 by classes, and also the value of the real and tangible personal property of his county as  
6 equalized by said commission; and the said clerk shall furnish one copy thereof to the assessor,  
7 and except in St. Louis City one copy shall be laid before the annual county board of  
8 equalization.

9           2. This report shall be delivered to the clerks of] **the aggregate values of property in**  
10 the several counties so that it may be in the possession of county boards of equalization [on or  
11 before the second Monday in July. The assessor in St. Louis City shall make such adjustments

12 of property valuations as directed by the state tax commission] **within fourteen days of the**  
13 **receipt of the abstracts from the county clerk.**

14 [3.] 2. It shall be the duty of the state tax commission to require of clerks of the several  
15 county commissions of this state and of the assessor in St. Louis City to keep up the aggregate  
16 valuation of real and tangible personal property in their respective counties as fixed by the state  
17 tax commission, **and to return such aggregate values to the state tax commission upon the**  
18 **adjournment of the board of equalization. The clerks may amend the aggregate values**  
19 **returned to the state tax commission at any time on or before December thirty-first of the**  
20 **year of assessment.**

21 [4.] 3. In any case where the final valuation fixed by a county board of equalization, as  
22 reported to the state tax commission, differs materially from the valuation fixed by the  
23 commission, such county board of equalization may be called into session by order of the state  
24 tax commission at any time between the date when such county board of equalization adjourns  
25 sine die and the first day of November of the same year.

138.430. 1. Every owner of real property or tangible personal property shall have the  
2 right to appeal from the local boards of equalization to the state tax commission under rules  
3 prescribed by the state tax commission, within the time prescribed in this chapter or thirty days  
4 following the final action of the local board of equalization, whichever date later occurs,  
5 concerning all questions and disputes involving the assessment against such property, the correct  
6 valuation to be placed on such property, the method or formula used in determining the valuation  
7 of such property, or the assignment of a discriminatory assessment to such property. The  
8 commission shall investigate all such appeals and shall correct any assessment or valuation  
9 which is shown to be unlawful, unfair, improper, arbitrary or capricious. Any person aggrieved  
10 by the decision of the commission may seek review as provided in chapter 536, RSMo.

11 2. In order to investigate such appeals, the commission may inquire of the owner of the  
12 property or of any other party to the appeal regarding any matter or issue relevant to the  
13 valuation, subclassification or assessment of the property. The commission may make its  
14 decision regarding the assessment or valuation of the property based solely upon its inquiry and  
15 any evidence presented by the parties to the commission, or based solely upon evidence  
16 presented by the parties to the commission.

17 3. Every owner of real property or tangible personal property shall have the right to  
18 appeal to the circuit court of the county in which the collector maintains his office, from the  
19 decision of the local board of equalization not later than thirty days after the final decision of the  
20 board of equalization concerning all questions and disputes involving the exclusion or exemption  
21 of such property from assessment or from the tax rolls pursuant to the Constitution of the United  
22 States or the constitution or laws of this state, or of the taxable situs of such property. The  
23 appeal shall be as a trial de novo in the manner prescribed for nonjury civil proceedings. **Upon**

24 the timely filing of the appeal, the clerk of the circuit court shall send to the county  
25 collector to whom the taxes on the property involved would be due a notice that an appeal  
26 seeking exemption has been filed, which notice shall contain the name of the taxpayer, the  
27 case number assigned by the court, and the parcel or locator number of the property being  
28 appealed. The notice to the collector shall state that the taxes in dispute are to be  
29 impounded in accordance with subsection 2 of section 139.031, RSMo.

30 4. Upon the timely filing of an appeal to the state tax commission as provided in this  
31 section, or the transfer of an appeal to the commission in accordance with subsection 5 of  
32 this section, the [state tax] commission [or the clerk of the circuit court, as applicable,] shall  
33 send to the county collector to whom the taxes on the property involved would be due, a notice  
34 that an appeal has been filed or transferred as the case may be, which notice shall contain the  
35 name [and address] of the taxpayer filing the appeal, the appeal number assigned by the  
36 commission, the parcel or locator number of the property being appealed, the assessed  
37 value by the board of equalization and the assessed value proposed by the taxpayer, if such  
38 values have been provided to the commission when the appeal is filed. The notice to the  
39 collector shall state that the taxes in dispute are to be impounded in accordance with  
40 subsection 2 of section 139.031, RSMo. Notice to the collector of an appeal filed in an odd-  
41 numbered year shall also serve as notice to the collector to impound taxes for the following  
42 even-numbered year if no decision has been rendered in the appeal. The state tax  
43 commission shall notify the collector once a decision has been rendered in an appeal.

44 5. If the circuit court, after review of the appeal, finds that the appeal is not a proper  
45 subject for the appeal to the circuit court as provided in subsection 3 of this section, it shall  
46 transfer the appeal to the state tax commission for consideration.

47 6. If an assessor classifies real property under a classification that is contrary to or in  
48 conflict with a determination by the state tax commission or a court of competent jurisdiction  
49 of said property, the taxpayer shall be awarded costs of appeal and reasonable attorney's fees on  
50 a challenge of the assessor's determination.

138.435. 1. The director of the department of revenue shall appoint a public  
2 counsel, to be known as the "Taxpayer Advocate", to serve at the pleasure of the director  
3 of the department. The taxpayer advocate shall be an attorney at law licensed to practice  
4 law in this state and whose salary shall be fixed by the department director within the  
5 appropriation made therefor.

6 2. The taxpayer advocate shall have the following powers and duties:

7 (1) To employ a staff or hire on a contract basis such employees and experts as are  
8 necessary to carry out the purposes and responsibilities of the office, and shall set their  
9 compensation within the appropriation made for that purpose;

10           (2) To represent and protect the interests of the public in any proceeding relating  
11 to property taxation before or appeal from the state tax commission;

12           (3) To have discretion to represent or refrain from representing the public in any  
13 proceeding. The taxpayer advocate shall consider in exercising such discretion the  
14 importance and the extent of the public interest involved and whether that interest would  
15 be adequately represented without the action of the office. If the taxpayer advocate  
16 determines that there are conflicting public interests involved in a particular matter, the  
17 taxpayer advocate may choose to represent one such interest based upon the considerations  
18 of this section, to represent no interest in that matter, or to represent one interest and  
19 certify to the director of the department of economic development that there is a significant  
20 public interest which the taxpayer advocate cannot represent without creating a conflict  
21 of interest and which will not be protected by any party to the proceeding. The director  
22 of the department shall select an attorney, to be paid from funds appropriated for this  
23 purpose, to represent that segment of the public certified by the taxpayer advocate as  
24 unrepresented. Nothing in this section shall be construed to limit the right of any person,  
25 firm, or corporation to petition or make complaint to the commission or otherwise  
26 intervene in proceedings or other matters before the commission.

27           3. The taxpayer advocate shall be served with all proposed assessments and tax  
28 rates, initial pleadings, and applications, in all proceedings relating to property taxation  
29 before the state tax commission, and shall be served with a copy of all orders of the  
30 commission.

31           4. Nothing in sections 138.190 to 138.480 shall be construed or interpreted to mean  
32 that the taxpayer advocate shall not have the right to appeal any and all orders of the state  
33 tax commission relating to property taxation to the courts which right of appeal exists.

34           5. The taxpayer advocate shall have all powers necessary or proper to carry out the  
35 duties specified in this section.

139.031. 1. Any taxpayer may protest all or any part of any current taxes assessed  
2 against the taxpayer, except taxes collected by the director of revenue of Missouri. Any such  
3 taxpayer desiring to [pay] **protest** any current taxes [under protest] shall[, at the time of paying  
4 such taxes,] **make full payment of the current tax bill and** file with the collector a written  
5 statement setting forth the grounds on which the protest is based, **except that a taxpayer, who**  
6 **has filed an appeal for the current tax year or as of the enactment date of this section has**  
7 **a pending appeal under section 138.430, RSMo, from a local board of equalization to the**  
8 **state tax commission or the circuit court, is not required to file such a statement.** [The  
9 statement shall include the true value in money claimed by the taxpayer if disputed.]

10           2. Upon receiving payment of current taxes under protest pursuant to subsection 1 of this  
11 section or upon receiving **from the state tax commission or the circuit court** notice of an

12 appeal **from the state tax commission or the circuit court** pursuant to section 138.430, RSMo,  
13 the collector shall disburse to the proper official all portions of taxes not **protested or not**  
14 disputed by the taxpayer and shall impound in a separate fund all portions of such taxes which  
15 are **protested or** in dispute. [Except as provided in subsection 3 of this section,] Every taxpayer  
16 protesting the payment of current taxes **under subsection 1 of this section** shall, within ninety  
17 days after filing his protest, commence an action against the collector by filing a petition for the  
18 recovery of the amount protested in the circuit court of the county in which the collector  
19 maintains his office. If any taxpayer so protesting his taxes **under subsection 1 of this section**  
20 shall fail to commence an action in the circuit court for the recovery of the taxes protested within  
21 the time prescribed in this subsection, such protest shall become null and void and of no effect,  
22 and the collector shall then disburse to the proper official the taxes impounded, and any interest  
23 earned thereon, as provided above in this subsection.

24 3. No action against the collector shall be commenced by any taxpayer who has,  
25 **effective** for the current tax year [in issue], filed with the state tax commission **or the circuit**  
26 **court** a timely and proper appeal of the [protested taxes. Such taxpayer shall notify the collector  
27 of the appeal in the written statement required by subsection 1 of this section] **assessment of the**  
28 **taxpayer's property**. The **portion of** taxes [so protested] **in dispute from an appeal of an**  
29 **assessment** shall be impounded in a separate fund and the commission **in its decision and order**  
30 **issued pursuant to chapter 138, RSMo, or the circuit court in its judgement** may order all  
31 or any part of such taxes refunded to the taxpayer, or may authorize the collector to release and  
32 disburse all or any part of such taxes [in its decision and order issued pursuant to chapter 138,  
33 RSMo].

34 4. Trial of the action, **for recovery of taxes protested under subsection 1 of this**  
35 **section**, in the circuit court shall be in the manner prescribed for nonjury civil proceedings, and,  
36 after determination of the issues, the court shall make such orders as may be just and equitable  
37 to refund to the taxpayer all or any part of the current taxes paid under protest, together with any  
38 interest earned thereon, or to authorize the collector to release and disburse all or any part of the  
39 impounded taxes, and any interest earned thereon, to the appropriate officials of the taxing  
40 authorities. Either party to the proceedings may appeal the determination of the circuit court.

41

42 5. All the county collectors of taxes, and the collector of taxes in any city not within a  
43 county, shall, upon written application of a taxpayer, refund or credit against the taxpayer's tax  
44 liability in the following taxable year and subsequent consecutive taxable years until the  
45 taxpayer has received credit in full for any real or personal property tax mistakenly or  
46 erroneously levied against the taxpayer and collected in whole or in part by the collector. Such  
47 application shall be filed within three years after the tax is mistakenly or erroneously paid. The  
48 governing body, or other appropriate body or official of the county or city not within a county,

49 shall make available to the collector funds necessary to make refunds under this subsection by  
50 issuing warrants upon the fund to which the mistaken or erroneous payment has been credited,  
51 or otherwise.

52 6. No taxpayer shall receive any interest on any money paid in by the taxpayer  
53 erroneously.

54 7. All protested taxes **impounded under protest under subsection 1 of this section**  
55 **and all disputed taxes impounded under notice as required by section 138.430, RSMo**, shall  
56 be invested by the collector in the same manner as assets specified in section 30.260, RSMo, for  
57 investment of state moneys. A taxpayer who is entitled to a refund of protested **or disputed**  
58 taxes shall also receive the interest earned on the investment thereof. If the collector is ordered  
59 to release and disburse all or part of the taxes paid under protest **or dispute** to the proper official,  
60 such taxes shall be disbursed along with the proportional amount of interest earned on the  
61 investment of the taxes due the particular taxing authority.

62 8. On or before March first next following the delinquent date of taxes paid under protest  
63 **or disputed**, the county collector shall notify any taxing authority of the taxes paid under protest  
64 **and disputed taxes** which would be received by such taxing authority if the funds were not the  
65 subject of a protest **or dispute**. Any taxing authority may apply to the circuit court of the county  
66 or city not within a county in which a collector has impounded protested **or disputed** taxes  
67 under this section and, upon a satisfactory showing that such taxing authority would receive such  
68 impounded tax funds if they were not the subject of a protest **or dispute** and that such taxing  
69 authority has the financial ability and legal capacity to repay such impounded tax funds in the  
70 event a decision ordering a refund to the taxpayer is subsequently made, the circuit court shall  
71 order, pendente lite, the disbursal of all or any part of such impounded tax funds to such taxing  
72 authority. The circuit court issuing an order under this subsection shall retain jurisdiction of  
73 such matter for further proceedings, if any, to compel restitution of such tax funds to the  
74 taxpayer. In the event that any protested **or disputed** tax funds refunded to a taxpayer were  
75 disbursed to a taxing authority under this subsection instead of being held and invested by the  
76 collector under subsection 7 of this section, such taxing authority shall pay the taxpayer entitled  
77 to the refund of such protested **or disputed** taxes the same amount of interest, as determined by  
78 the circuit court having jurisdiction in the matter, such protested **or disputed** taxes would have  
79 earned if they had been held and invested by the collector.

80 9. No appeal filed **from the circuit court's or state tax commission's determination**  
81 **pertaining to the amount of refund** shall stay any order of refund, but the decision filed by any  
82 court of last review modifying [the circuit court's or state tax commission's] **that** determination  
83 [pertaining to the amount of refund] shall be binding on the parties, and the decision rendered  
84 shall be complied with by the party affected by any modification within ninety days of the date

85 of such decision. No taxpayer shall receive any interest on any additional award of refund, and  
86 the collector shall not receive any interest on any ordered return of refund in whole or in part.

163.044. 1. Beginning with the 2007 fiscal year and each subsequent fiscal year, the  
2 general assembly shall appropriate fifteen million dollars to be directed in the following manner  
3 to school districts with an average daily attendance of three hundred fifty students or less in the  
4 school year preceding the payment year:

5 (1) Ten million dollars shall be distributed to the eligible districts in proportion to their  
6 average daily attendance; and

7 (2) Five million dollars shall be directed to the eligible districts that have an operating  
8 levy for school purposes in the current year equal to or greater than the performance levy **and**  
9 **any school districts which have an operating levy for school purposes in the current year**  
10 **less than the performance levy solely due to a modification of such district's levy required**  
11 **under subdivision (4) of subsection 5 of section 137.073, RSMo.** A tax-rate-weighted average  
12 daily attendance shall be calculated for each eligible district in proportion to its operating levy  
13 for school purposes for the current year divided by the performance levy with that result  
14 multiplied by the district's average daily attendance in the school year preceding the payment  
15 year. The total appropriation pursuant to this subdivision shall then be divided by the sum of  
16 the tax-rate-weighted average daily attendance of the eligible districts, and the resulting amount  
17 per tax-rate-weighted average daily attendance shall be multiplied by each eligible district's  
18 tax-rate-weighted average daily attendance to determine the amount to be paid to each eligible  
19 district.

20 2. The payment under this section shall not be transferred to the capital projects fund.

21 3. Except as provided in subsection 2 of this section, districts receiving payments under  
22 this section may use the moneys for, including but not limited to, the following:

23 (1) Distance learning;

24 (2) Extraordinary transportation costs;

25 (3) Rural teacher recruitment; and

26 (4) Student learning opportunities not available within the district.

164.151. 1. The questions on bond issues in all districts shall be submitted in  
2 substantially the following form:

3 Shall the ..... board of education borrow money in the amount of .....  
4 dollars for the purpose of ..... and issue bonds for the payment thereof **resulting**  
5 **in an estimated increase to the debt service property tax levy of ..... (amount of estimated**  
6 **increase) per one hundred dollars of assessed valuation? If this proposition is approved,**  
7 **the adjusted debt service levy of the school district is estimated to increase from ..... (amount of current school district levy) to ..... (estimated adjusted debt service levy)**  
8 **per one hundred dollars assessed valuation of real and personal property.**  
9



10           2. If the constitutionally required number of the votes cast are for the loan, the board  
11 may, subject to the restrictions of section 164.161, borrow money in the name of the district, to  
12 the amount and for the purpose specified in the notices aforesaid, and issue bonds of the district  
13 for the payment thereof.

          [138.395. The state tax commission shall notify each school district of  
2       the equivalent sales ratio for the previous year adopted for determining the  
3       equalized assessed valuation of the property and the equalized operating levy of  
4       the school district for distributions of school foundation formula funds at least  
5       thirty days prior to the certification of such ratio to the department of elementary  
6       and secondary education, and shall provide the school district an opportunity for  
7       a meeting with the commission, or a duly authorized agent thereof, on such ratio  
8       prior to such certification. Prior to January 1, 1997, in certifying said ratios to  
9       the department of elementary and secondary education, the commission shall  
10      certify all ratios at thirty-three and one-third percent. On and after January 1,  
11      1997, in certifying such ratios to the department of elementary and secondary  
12      education, the commission shall certify all ratios higher than thirty-one and  
13      two-thirds percent at thirty-three and one-third percent. On and after January 1,  
14      1998, if the state tax commission, after performing the computation of equivalent  
15      sales ratio for the county and recomputing such computation to ensure accuracy,  
16      finds that such equivalent sales ratio for the county is less than or equal to  
17      thirty-one and two-thirds percent, the state tax commission shall reduce the  
18      county's reimbursement by fifteen percent the following year if it is not corrected  
19      by subsequent action of the state tax commission.]

✓

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